REPORT

of the

SELECT COMMITTEE on EDUCATION

Taxation Authority for School Boards, including Provisions with Respect to Plebiscites

OCTOBER 31, 1991

Second Session of the Fifty-Fifth General Assembly

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House of Assembly

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October 31, 1991

Mr. Rod MacArthur
Clerk of the House of Assembly
Province House
Hollis Street
Halifax, Nova Scotia

Dear Mr. MacArthur:

In accordance with the provision of paragraph (d) of Resolution 2088 of the proceedings of the Fifty-fifth General Assembly of the Nova Scotia House of Assembly, we are pleased to Table this interim report of the Select Committee on Education in compliance with paragraph (b) of that Resolution.

Derrick J. Kimball, MLA
Chairman

Roger Bacon, MLA

Danny Graham, MLA

John Holm, MLA

Hon. Guy LeBlanc

John MacEachern, MLA

Al Mosher, MLA

Gerald O'Malley, MLA

Dr. Colin Stewart, MLA

92-01088/

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Section I

RESOLUTION 2088 (as amended)

Be it resolved that

(a) this House declares pursuant to the Rules and Forms of Procedure of the House of Assembly that a Select Committee is established to consult with Nova Scotians on the following matters:

(i) the taxation authority for district school boards including provisions with respect to plebiscites;

(ii) whether there should or should not be school trustees and, if so, what their role should be;

(iii) matters respecting school board by-laws, school board administration and the duties of a school board;

(iv) discipline of students;

(v) attendance regulations;

(vi) payment of school board members;

(vii) public reporting of salaries and expenses of school board members and employees;

(viii) the provision of community facilities in connection with schools;

(ix) layoff provisions;

(x) whether expanded powers should be given the Minister of Education and the Governor in Council in respect of school boards whose operations are either educationally unsound or effectively insolvent;

(xi) should the provisions respecting Christian morality be amended to refer only to morality;

(xii) teacher classification;

(xiii) school closings and the authority to determine school closings;

(xiv) provisions relating to Acadian schools; and

(xv) School dropout rates.

(b) the Select Committee shall consider first matters relating to the powers of taxation and make a final report on those matters by October 31, 1991;

(c) the Select Committee shall consider all other matters referred to the Committee and report no later than March 31, 1992;

(d) notwithstanding the usual practices of this House, if the House is not sitting when an interim or final report of the Committee is completed that the Committee report its findings by depositing its report with the Clerk of the House and it shall thereupon be deemed to have been laid upon the Table;

(e) this House declares pursuant to the Rules and Forms of Procedure of the House of Assembly that the Select Committee be composed of nine members selected by the striking Committee, five of whom shall be members of the Government Party, three of whom shall be members of the Official Opposition and one of whom shall be a member of any recognized Party in the House with the first named member being the chairman of the Select Committee;

(f) this House declares pursuant to Section 46 of the House of Assembly Act that the Select Committee not be dissolved by prorogation of the House and that the Select Committee is authorized to continue its inquiry after the House is prorogued;

(g) notwithstanding the said rules or any Rules of the House, the Select Committee of the House is empowered to examine and inquire into all such matters and things as may be referred to the Committee by this House and from time to time report to this House the observations and opinions of the Committee respecting matters and things referred to the Committee and the Committee is further empowered to send for and examine witnesses, papers and records, and to extend to any witness the protection of this House;

(h) the Select Committee is empowered to meet outside the province touching on matters pertaining to its study, review and recommendation;

(i) all the powers and privileges under the House of Assembly Act and amendments thereto and the Rules of the House applicable to standing and select committees while the House is in session shall apply and be of full force and effect during the sittings of the Select Committee;

(j) this House authorizes the Legislature Internal Economy Board on behalf of the Select Committee to employ such members and staff as may be necessary to enable the Select Committee to carry out its duties; and

(k) this House declares that the Legislature Internal Economy Board is authorized to provide the Select Committee, its members and staff with such facilities and funds as are required to carry out their duties and as are provided for by and pursuant to Section 80 of the Public Service Act.

Section II

SCHEDULE OF HEARINGS

The Select Committee first met on August 7, 1991 following the rise of the House of Assembly. A schedule of hearings for the Province of Nova Scotia relating to the taxation issue only was scheduled. The hearings were held during a five week period from September 9, 1991 to October 10, 1991. The Committee scheduled meetings at nine different locations in the Province (Yarmouth, Pointe de l'Eglise, Bridgewater, Halifax, Coldbrook, Truro, Antigonish, Port Hawkesbury, and Sydney) - a total of 28 sessions.

Ninety-one submissions were made to the Committee, most of them in person. Of those presentations, twenty-seven were by municipal units, twenty-one were by school boards, and twenty were private submissions. As well, the Committee heard from some twenty different provincial and local associations or groups including: the Nova Scotia Teachers' Union, the Nova Scotia School Boards Association, the Nova Scotia Federation of Home and School Associations, the Union of Nova Scotia Municipalities, the Association of Nova Scotia Educational Administrators, and La Federation des Parents Acadiens de la Nouvelle-Ecosse.

The Committee was very impressed by the high quality of the presentations. It was evident that a great deal of effort and thought had gone into the presentations. Presenters, for the most part, focused on the issues that the Committee was required to deal with but in the course of doing so made many thoughtful and useful suggestions.

Most presentations were made in the English language. However, simultaneous translation was made available at Pointe de l'Eglise and Port Hawkesbury. At the former location, all presentations were in the French language. At Port Hawkesbury, two presentations were in the French language.

Section III

A REVIEW OF SUBMISSIONS "WHAT WE HEARD ON THE ISSUES"

Introduction

The Committee, in the course of its hearings, was presented with a number of briefs that dealt directly with whether elected school boards should have taxation authority and under what conditions. It became apparent that there were many good and logical reasons both for and against taxation authority for school boards. In addition, but to a much lesser extent, the issue of plebiscites was addressed. Finally, many submissions went beyond the specific parameters of the issue of taxation authority for school boards and dealt with a number of related issues or raised a number of related concerns.

The following will attempt to set forth most of the relevant submissions made to the Committee with respect to taxation authority for district school boards as well as the plebiscite issue. An outline will be provided both for and against the taxation authority and both for and against the plebiscite issue. These concepts are presented in random order and with no regard to their order of relevance or the number of times they were raised before the Committee. Finally, this section will set forth in synoptic form those other ideas and submissions that are considered by the Committee to be relevant to the discussion. These arguments are presented in no particular order. Throughout this section, from time to time, a direct and attributed quote will be found. This is done, not to single out any presenter or presentation, but only because the particular quote seemed to best embody a view put forth by many.

1. Taxation Authority For School Boards

a. Arguments in Favour of The Taxation Authority for District School Boards.

There should only be two partners in education, the Province and the school boards.

It was pointed out that most of the rest of the country had some form of taxation authority for their school boards and that Nova Scotia should join the majority.

Elected school boards without taxation power would cause extreme frustration for all involved.

Fully-elected school boards are a new level of government and deserve to have taxation authority as is enjoyed by other levels of government. The most frequently heard and cogent argument in favour of taxation authority for school boards is that school boards, now being fully-elected in the same fashion as municipal councils and indeed occurring as they have on the same date and in the same electoral process, should be considered as equally responsible as municipal councils and city councils to assess and collect taxation revenues from the taxpayer for purposes of providing the delivery of educational services which are the peculiar mandate of school boards. The argument is a direct and logical result of the electoral process. The purpose of elected school boards was to enfranchise the people and thereby empower the people and through them, the elected school board members which they put into office. To properly empower the people and their school board members and to allow them responsible authority, it is necessary that they have some control over taxation revenues.

A failure to provide fully-elected school boards with full taxation authority, would be to potentially cripple the delivery of educational services by denying direct access to funding in the case of those boards that do not receive appropriate support from municipal units.

Elected school board members would be every bit as responsible as elected councillors and alderman who are charged with the responsibility of assessing tax rates and collecting tax. Now that school boards do not have elected councillors sitting as members of their boards, the previous relationship between school boards and municipal units in a given area no longer exists and the input of municipal councillors or alderman into the deliberations of school boards no longer exists. Therefore, municipal councils will not feel that they have a responsibility for funding decisions made by school boards because they lack that relationship and input. As a result, to not permit elected school boards independent taxing authority would be to deprive them of municipal contributions to education.

A school board should be able to develop and deliver programs that will respond to local economic and cultural requirements. To do so would require a fiscal ability over and above mandatory CORE program financing.

School boards with taxing authority will have greater short-term and long-term planning capability both for the delivery of programs and necessary support services.

Taxation authority for school boards means greater accountability to the public.

It is noteworthy that some presenters took the position that if certain questions could be answered, i.e. the mechanism and authority for collecting taxes, the cost of doing same, etc., they would not be against the taxation authority.

"If school boards have responsibilities, authority and accountability in one place, the public will benefit." (Mayor Ron Lane, Town of Liverpool).

"Fiscal independence and administrative independence are usually inseparable."

b. Arguments Against Taxation Authority

To permit school boards taxation power would be to encourage down-loading of the cost of education to local areas. Such down-loading would be an imposition on the property tax base which in the case of some rural municipalities is a tax base which is not growing and will not be able to keep up with increasing costs.

To provide elected school boards with the power to tax would be to erode the property tax base of municipal units across the Province.

In the words of one presenter, to allow elected school boards the taxing power could result, in time, in "town councils having nothing to do."

Fully-elected school boards will be subjected to great political pressure to provide additional programs and to raise taxes. As a result, the property tax rates will increase to the great detriment of the property taxpayer.

Allowing elected school boards to assess taxes, would encourage competition between elected school boards and municipalities for the same tax dollar. It would be unfair to the municipal taxpayer to have those elected bodies competing for the same dollars resulting in either overtaxation or, in the case of municipal units, underfunding for necessary non-educational services.

Elected school boards with taxing power would be another level of government. Nova Scotians and Canadians already suffer from too much government. Another taxation authority would result in more taxes. Nova Scotians and Canadians pay too much tax now. Any mechanism that would permit additional government or additional taxation is a step in the wrong direction.

The comment was made on several occasions that some very difficult decisions resulting in restructuring and belt-tightening did occur where municipal units had input into the decision-making process through their appointments to the school board. Such difficult decisions might not now be possible where the board is fully-elected. If such boards have taxing power, then rather than make the difficult decisions to exercise fiscal restraint, they will be more likely to spend.

Elected school board members, although responsible individuals, are "single agenda" or "single issue" politicians. They will not be able to priorize education needs relative to other municipally funded programs and services.

In the course of assessing additional taxes, they would not be required to have regard for larger issues and other important uses for the tax dollar. As a result, their narrow focus would inevitably result in undue taxation for the issue that concerns them, i.e. education.

The provincial government has not clearly defined the CORE program and therefore it is not known what financial responsibilities may be imposed on school boards. There is as yet no commitment by the Province to finance 100% of the CORE program or to mandate financing between the Province and municipalities.

Until it is known how such taxes will be collected and the mechanisms and costs of doing so, taxation authority should not be permitted.

Another argument against taxation authority for school boards suggests that the program of education should not be determined by the availability of tax dollars in a given school district. It should be determined by whether it is necessary and affordable, in which case it should be funded by provincially mandated dollars.

It was felt by some that granting the power of taxation to school boards could create conflicts between those taxpayers having children in the school system and those taxpayers who do not have children in the system.

Another very real issue that was raised was whether at this time, in the current economic climate, it was appropriate to go to the public and present them with an additional taxation authority. Any new tax is treated, whether it is new or merely a substitute for an old tax, with great suspicion.

Taxation authority for school boards will result in twenty-one different education programs in the Province, at the same time as universities, businesses and government all seek the introduction of uniform standards and a move back to basics. To allow school boards to have taxation authority would be to set a dangerous precedent. What would prevent other "specialty" boards from being established to administer sewer, water, hospitals or health programs and social services - all of whom to be fully-elected and with taxation authority?

It is felt that elected school boards with taxation authority would become more "political". This was delivered and taken to mean in the pejorative sense.

Taxation authority for school boards will increase inequalities and encourage disparities across the Province.

The property tax base is exhausted.

"The best way to set taxation levels is through the exercise of responsible political judgement by a single body which is responsible for all services provided by the tax base and that has to be the municipal council." (City of Halifax).

"The only reasons which should give rise to independent school boards with separate taxation powers is that education levels will be improved, costs will go down or both." (City of Halifax).

2. Provisions with Respect to Plebiscites

a. Arguments in favour of Plebiscites

Some kind of check is necessary on taxing authorities. In the case of school boards, some check - whether it is by plebiscite or otherwise - is necessary to prevent runaway taxation. Although the argument is often made that the voter is the ultimate check and that all elected representatives are accountable at election time, this has not prevented the Provinces and the federal government from maintaining huge deficits and running up a large public debt. Some who favoured plebiscites or favoured some kind of check on the taxation system, felt that adjustments could be made to any sort of plebiscite system to ensure that it could not be brought on frivolously.

b. Arguments Against Plebiscites

Few presenters favoured the use of plebiscites. Even among those presenters who were against taxation authority, most felt that if taxation authority was granted, the use of plebiscites would be unfair to both municipal councillors or elected school board members. In addition, plebiscites were felt to be a very expensive method of determining whether to spend the tax dollar.

The cost of holding plebiscites (which in some municipal units could range up to several hundred thousand dollars) would divert necessary funds from education.

If you had a plebiscite on any level of taxes, you probably would not get a very good response. "I think generally the public do not want to pay taxes but they want services."

Plebiscites are un-Canadian.

3. "What Else We Heard"

Introduction

The Committee found during the course of the hearings, that submissions, comments and useful ideas were not limited to the specific issue of taxation authority for district school boards and the issue of plebiscites. Often, the discussion lead in different directions. Recurring themes however which were relevant to the discussions before the Committee and to the thinking of the Committee, dealt with the following:

- The desire for universal opportunity to a common or basic education for all Nova Scotia school children.

- Funding arrangements that would ensure that such common or basic education - a CORE program - be available to fund such a program.

- That a CORE program be well-defined and be designed to provide a broad and complete education for all young Nova Scotians.

The Committee noted that the issues raised before the Select Committee included issues that were raised in the Pottier Report and before the Graham Commission and the Walker Commission and particularly:

- What essential services and facilities should be provided in order to ensure the highest level of education that can be made available for all students?

- Who should pay for these services and facilities?

Extensive discussion as to specific services and facilities was not entered into before the Select Committee. Yet, the concern that such be known and be defined was very much discussed. As a result, the Committee reviewed the Report on Consultations Regarding CORE Programs and Services in Nova Scotia Schools prepared by the Department of Education CORE Committee. That report set forth the comments and recommendations received by that committee during the fall of 1991. In addition, a number of presenters advised the Select Committee independently of their views with respect to the CORE program and with respect to funding of same.

Some of the issues referred to above and others will be dealt with later in this report.

The following issues, although not directly on point with the issue before the Committee, were nonetheless issues that were considered most relevant by the Committee and on which there was more or less discussion by presenters. They are presented below in random order and with no regard to their order of relevance or the number of times they were raised before the Committee.

ISSUES RAISED

Equality of Education

There was considerable concern regarding disparities in the education system.

Most presenters felt there should be universal access to a province-wide basic level of education of high quality. There would appear to be almost universal support for this concept -- universal equality of opportunity.

It was equally plain that this goal has yet to be achieved. Some felt it was unattainable or at best a very elusive goal.

The Burden of Taxation

This concern centered on the burden (potential) of another level of government and the burden of an inevitable overall increase in the tax load. We are at the upper limits of taxation now. - "Things are as tight now as they can be."

Time and again presenters pointed out the need for a review of the existing tax system. There was a fear expressed by many of runaway taxation. For some, the very issue of the merits of school board taxation power is negotiated on the basis of a flawed taxation system.

There is only one taxpayer and they are feeling the pinch.

It was noted that whether true or not, school boards with taxing authority would be perceived as another level of taxation.

Size of Government

There was a general feeling that more government is bad. Less government is good. More government is not equated with more accountability or even more empowerment. It is equated with greater expense. Therefore, it is a move in the wrong direction.

Elected school boards with taxation power is not a new level of taxation. It merely makes visible an existing level of taxation. On a number of occasions, strong presentations were made on the need for down-sizing local government. The need for regional government and the reduction of the number of municipalities from sixty-six to a more reasonable number was suggested. Indeed, it was suggested that the problem was not taxation authority for district school boards. The problem was municipal units having and requiring too much tax authority in order to fund duplicitous, inefficient operations.

One of the more compelling statements made to the Select Committee was by Ms. Janet Carney. The essence of her submission was that the real issue to be dealt with by the Select Committee and by government was not the taxation authority for district school boards but rather the cost and inefficiency of having too many municipal units in the Province of Nova Scotia.

Quote from Ms. Carney's brief on page 2:

The Municipal Problem

> *Some municipal leaders and former municipal leaders are suggesting that taxing authority for school boards would weaken Nova Scotia municipalities. Is this a valid concern?*
>
> ***The answer is that Nova Scotia's municipalities are already weak.** They are not weakened by actions of the school boards. They are weakened by their own continuing and increasing redundancy. **Sixty-six municipalities are too many for this small province.***
>
> *If the provincial government is serious about rationalizing areas of waste and inefficiency, it should move now to reduce the number of municipal units in this Province. Such a move is long overdue.*
>
> *Without this change, any introduction of taxing authority for the school boards has the potential to become a nightmare. Twenty-one district school boards could be attempting to collect taxes from sixty-six different municipal units with overlapping lines of jurisdiction and widely different needs and priorities. The stresses of the current arrangements for obtaining funding beyond the minimum would pale by comparison. The annual rites of spring in Nova Scotia, whereby parents beg the school board for money when it is powerless to generate any funds of its own, might look good by comparison.*

Ms. Carney goes on to make specific reference to the recommendations contained in the **Royal Commission on Education, Public Services and Provincial - Municipal Relations**, referred to as the Graham Commission wherein it was recommended that the number of municipal units be reduced from sixty-five to eleven. The thrust of Ms. Carney's submission and the thrust of comments and suggestions made by many other presenters is to the effect that a proper rationalization of education finance in Nova Scotia should not proceed independently of an overall rationalization of municipal government both in numbers and efficiencies as well as a resolution of the division of responsibilities between the Province and municipalities - people service and property service.

Indeed as pointed out, since the Graham Commission, the number of municipal units has actually grown from sixty-five to sixty-six.

The position of the Union of Nova Scotia Municipalities is as follows: "Property services should be supported by property taxes and delivered by municipal government. People services are the responsibility of the provincial government and should be financed by general provincial revenues. Both orders of government should continue efforts to re-allocate the delivery and financing of services recognizing this basic principal."

It is noteworthy that many school boards administer budgets far larger than the municipal units that contribute to them.

Elected school boards are not a down-sizing of government. It increases the total number of elected officials.

There was a perceived need to down-size government. A number of presenters felt that a move to fully-elected school boards was a move in the wrong direction -- a move to more government - not less. It is not down-sizing.

Local Contribution to Education

What will be the effect on school boards, if optional funding now being received ceases.

Most presenters who addressed the issue felt that local taxpayers should be able to provide additional or optional programs financed by the local taxpayer.

The point was well made by Mayor Savage of Dartmouth that for a large city or municipality, the type and quality of school offerings may well affect their ability to attract major companies to the area.

Though most were in favour of universal access to a basic education system, few felt that the right of local taxpayers to support additional programs should be forbidden or discouraged.

"Municipalities should have the right to supplement the CORE program if they want to."

With respect to the fiscal side, the comment was heard that a clear percentage of provincial versus municipal contribution be established and that there be a real attempt to maintain that relative percentage from year to year.

The CORE Program

The CORE program is not completely defined.

What is to be financed?

Who is to pay for it?

There should be different COREs for different regions.

Until CORE is established, there is no way to identify the need for excess/optional funding.

How do we relate the CORE to cost?

Some felt that taxation authority for school boards should not be implemented until the CORE was defined.

Some presenters felt there were terminological difficulties with the CORE program. What is a standard resource allocation or constitutes an operational inefficiency?

It was suggested that there should be a white paper on the CORE program first.

There were objections to the timing of these hearings. These hearings should be held after an equitable CORE has been defined.

Property Taxes Versus People Taxes

There was considerable discussion about the property tax versus the people tax and property services versus people services. Municipal presenters almost unanimously agreed with the concept that municipal units should tax the property tax only for property services and their delivery and that they should not be responsible for "people" services. People services, they argued, should be paid for by the provincial government through the income tax and other taxes. The property tax base should be left alone to the use of municipal units to provide municipal property services. It was argued that the property tax is a regressive tax and is inherently unfair as a tax base for anything other than direct services to property, i.e. sewer, water, road paving, garbage collection.

General concern about the erosion of the property tax base was raised. Such concern was not limited to the possible intrusion of an additional taxing authority but to the general position of towns particularly who found that the cost of providing property services on a declining property tax base (both residential and commercial) was becoming prohibited.

User Pay

Some presenters felt that extras in the way of courses or activities outside the CORE could be provided by individual users. One presentation suggested there should be no programming offered outside of the CORE by the school system -- that any such extras should be on a user pay basis or provided through volunteer activity.

If business wants certain things, it should pay. It was also suggested that there may be a role for corporate sponsorship and that this should be carefully examined particularly for "non-CORE or community specific areas of the curriculum" - to provide skills oriented programs and meet the special needs of high academic achievers as well.

Taxpayer dollars should not go into special or extra programming.

The Process

Concern was expressed that the move to taxation authority for school boards was part of a plan by the Province to off-load or down-load education costs to the local taxpayer. The term "buck passing" was used more than once.

It was felt there should be further opportunity for the public to view any draft legislation that came out of the process.

There were too many unanswered questions to properly address the issues.

The Committee was advised to go slow.

There should be a three year implementation process coupled with further study of the mechanics of taxation.

There needs to be a transition period. It was suggested that there was insufficient information to make a decision. That the options should be outlined and leave it to individual school boards to consult with the public and advise the Minister. There might well be twenty-one different arrangements as a result.

Some presenters, particularly presenters who opposed the concept of taxation authority, felt that if it were to be implemented, then it should only occur after a cooling-off period. In this regard, it was suggested that taxation authority be implemented in 1994 concurrent with the next school board election. Go slow with change.

It was felt there should be an entire review of the school system -- financing, curriculum, administration, and that this issue should be examined as part of that entire review.

A number of presenters felt the hearings of the Select Committee were premature. Different presenters offered different reasons for this view including:

- The issue of taxation authority or other revenue raising measures should be deferred until the CORE Program was in place and a determination made as to who was to fund it.

- The hearings should have been held after the October 19 elections to allow the new school boards some input into the decisions. Others felt that the newly elected school boards should be allowed an opportunity to adjust to the changes that they would already face as fully-elected boards and that it was only after they had experienced a year or two of this that some decision could be made as to any additional powers they should have.

One presentation suggested that the Select Committee was not the proper body to consult with Nova Scotians on this particular issue. Rather, it was suggested that school boards should individually conduct consultations on the issue and inform the Department of Education of their findings.

Some presenters expressed concern regarding this very process. The feeling was expressed on several occasions that the process was flawed and that the decision to authorize taxation authority for district school boards had already been made and the process was merely to mollify those who would be opposed. The process, in short, was a sham.

The Existing Arrangement (This section refers to the pre-October 19th context)

Is it necessary that there be a taxing power?

Concerns were expressed regarding the existing funding formula.

The existing boards - comprised of municipal and provincial appointees had worked well. The new system should be modified to allow for municipal appointees (or councillors) to sit on school boards.

The problem with the existing system will not be solved by giving boards taxation powers. Rather, leave the status quo and amend the funding formula.

Until the educational and financial impact of CORE is known, education should continue to be funded as it is now.

The old arrangement worked well - but requires more flexibility to meet local needs. Funding now is based on the ability to pay. Some felt the existing system allowed for a good flow of communication. On the other hand, some felt that the old system was not good. There were areas of major conflict. Councillors voted one way at a school board meeting and voted differently on the same issue at the council meeting.

Some councillors were "too busy to really do their homework and they had other priorities."

Some boards had to spend a great deal of time negotiating with as many as five or six municipal units for extra funds.

Refine the existing formula.

Concerns were raised about the existing funding formula for education. A number of these concerns were very specific, many were unspecific.

Many felt that we had a pretty good system now and did not want to see any changes or any major move away from what we have. It was suggested that if school boards require extra funding, they should go to the elected municipal council and make that particular request to the one body that has the full power to levy property taxes. It was a feeling that the education system and its delivery particularly is much improved over the past several decades. Some felt that fully-elected school boards with taxation authority was a move back to the old trustee system - not a step ahead. One presenter made the comment that if we had a separate taxation authority for highways, then the best highways in Canada would be in Nova Scotia. (Good for highways but bad for the taxpayer).

On the other hand, a number of presenters made the point that more dollars in education did not necessarily mean better quality education. The point was made as well that the most serious issue facing the new school boards and the people generally is that of change, not the issue of taxation. "People are just capable of coping with so many changes at any particular time." This lead to the suggestion from many presenters that taxation authority be phased over a one, two, three, or four year period. It would allow time for adjustments, for the new boards to get used to their position, for the CORE curriculum to be in place and problems associated with that to become better known and settled. It would give the public better opportunity to adjust to the differences in dealing with a fully-elected board as opposed to a partially elected board. It would give the new school boards and their municipal units an opportunity to adjust to their new relationship and how it might function.

Special Situations:

The Rural Board

The peculiar problems of rural school systems:

- declining enrolments
- large distances to be travelled within a given school district
- low population resulting in low tax revenues
- little industry/large unemployment

One board finds it necessary to operate a school with twelve students in it.

Many smaller, rural (particularly) municipalities are experiencing financial difficulties.

There was concern that the funding formula is enrolment driven and this operates unfairly in the case of smaller boards who operate in the face of declining enrolments over large areas.

Guysborough County, for example, is the second largest county by area yet is the least densely populated. Economies of scale dictate that it costs more to deliver the same program in rural Nova Scotia.

There are particular problems as well with boards in areas of no industrial or commercial base and high unemployment. Combine this with declining enrolments, population, large distances to cover and no tax base to tap and the formula works against them.

In such cases, taxing power is a "hollow academic argument."

Most boards have faced almost continuous declining enrolments.

We need a small schools policy.

To provide broad programming for small numbers of students, distance education (long distance closed circuit interactive video) should be used.

The existing formula can have a severe impact in the face of declining enrolment.

Pictou

The agreement entered into between the municipal units in Pictou County with their school board was of great interest to the Committee.

That agreement provided that the school board would determine what additional revenue it needed to provide the programs it felt necessary and required funds would be requisitioned from the municipal units in accordance with a pre-determined proportion. In other words, the municipal units had no option. They were required to pay. The operative aspect of that agreement is set forth in the following section of the agreement:

Section 8: Finance

(B) NEW GLASGOW, TRENTON, WESTVILLE, PICTOU, PICTOU COUNTY and STELLARTON agree to make payments to the PICTOU DISTRICT SCHOOL BOARD according to the prescribed education tax rate determined by Cabinet or calculated according to the minimum contribution described in Schedule D attached, and any other payments recommended by the district school board from time to time for expenditure levels not covered by the funding formulas. Any additional municipal contribution toward expenditure levels not covered by the funding formulas shall be collected from NEW GLASGOW, TRENTON, WESTVILLE, PICTOU, PICTOU COUNTY and STELLARTON in a manner described in Schedule F and following a procedure set down in the aforementioned Section F.

(Schedule F appears as Appendix M in this report.)

Tax Mechanisms

Who should bear the cost or loss of unpaid/uncollectable tax bills?

It was noted that most municipalities do not specify on their tax bills the share or percent of the tax that is directed to education. In Kings County, however, the municipality does so, indicating the real dollars, then by percentage and by use of a pie chart.

School boards should submit any proposed tax to the Province for approval.

Any taxing authority by school boards should exclude business occupancy tax as well as machinery and equipment tax.

The municipal units should collect the tax and be paid a flat fee for doing so -- a fee legislated by the Province. Taxation should be limited only to the "extras" or optional programs.

The tax could be in the form of a levy as opposed to a tax rate. In such a way, the board could request a fixed amount from the municipal units and would not get involved in setting the rate of collection.

The infrastructure of taxation is already in place - with the municipalities. It would be wasteful to duplicate it.

The Province should send out all tax bills for school boards on a quarterly basis.

Collection of Education Tax

A number of presentations raised concerns respecting the actual mechanics of school board collection of taxes for education. In this regard, the concern was focused on a number of different issues:

(1) Should school boards actually be required to collect their own taxes or should the municipalities do it for them? Should it be an agreed upon arrangement or should the Province mandate by legislation that municipalities must collect a tax for school boards and set a prescribed rate?

A number of presenters indicated many difficulties would ensue if this aspect was not mandated by legislation. It was plain that a number of municipal presenters wished to have nothing to do with collecting taxes for school boards. The attitude exhibited by some was to the effect that if school boards had taxation authority, they did not want to be associated with any tax collection and particularly tax increases. Some municipalities indicated that the municipality would be blamed for any education tax increases if the tax appeared on the same bill.

(2) What should be done about uncollectable taxes?

A number of presenters felt that school boards that required a specified number of dollars to carry out certain programs could be faced with the potential short-fall as a result of uncollectable taxes. A solution that was suggested was that municipalities be required to provide the dollars budgeted for and make up for the loss in their own budget. Alternatively, the procedure enacted by municipalities to set up a reserve for uncollectable taxes as part of the budget might be adopted for school boards.

(3) Who should be responsible for discounting or receiving the benefit of interest charged on late payment of taxes?

(4) Should school boards be involved in tax-sale procedures?

(5) Should the education tax bill be sent out as a separate bill even if the municipal tax collection mechanism is used, or should it be included on the same tax bill as the regular municipal taxes.

(6) Particular concerns were raised by municipalities with regard to the possible intrusion by school boards into special areas of revenue including grants in lieu of taxes, farm tax grant, forest property tax, recreational property tax, Maritime Tel and Tel and Nova Scotia Power Corporation.

Other Suggestions/Comments

Under the current arrangements, with no municipal councillors sitting on the school boards, it will be difficult for school boards to go to municipal councils to seek money. No one on those councils will feel that they have an ownership or understanding borne out of their participation in the education system and the problems giving rise to the request for money.

Taxation authority should require an 80% vote by the board.

There were too many daytime and "in camera" meetings by school boards.

Mandatory contributions to school board budgets should not be enrolment driven with respect to fixed costs.

Municipalities should retain a degree of supervision over school boards.

The Department of Education should advise all boards of funding levels for the next fiscal year by October 31st of each year.

The Province should not be allowed to negotiate salaries with the Nova Scotia Teachers' Union that boards cannot afford to pay.

School boards need to be accountable for educational outcomes.

"We need to start talking about what is happening in the schools."

The income tax should be the tax base for elected school boards.

There should be Province-wide bargaining for all school board employees.

Another option that was presented to the Committee on the issue of school boards taxation power - put it on the ballot at the next municipal election and let the people decide - Yes or No.

A trust fund should be created out of which all ongoing extra needs of the board could be paid as required.

Only parents of school children should be taxed.

General questions about the adequacy of the product being turned out and the effectiveness of the existing system: reading, writing, mathematics.

There are alternatives to the property tax. The poll tax or an occupation tax as well as income tax.

Do not give boards any form of taxing power. Rather, let the boards, cognizant of their own needs, advance their cause to whoever has the money.

The Province should pay 100% of the cost of operations and school boards should pay for the maintenance of school buildings.

The Province should provide boards with any additional monies necessary to cover any increased costs of teacher's salaries or benefits by first agreeing with the boards on the number of teachers they require to deliver their programs.

Do we have to tax? Is it necessary that any additional body be given the power to tax additionally or specifically for education? Should it be necessary? Should there be any changes in this regard?

The CORE Program is not completely defined. Only when it is defined will it be in order to look at how it should be financed. Once it is defined, it will be known and the questions can be asked: What is to be financed? Who is to pay for it?

The lack of interest in municipal and school board elections.

Concerns were expressed regarding standards of education. Concerns were expressed regarding what children were learning in schools, the standards for children as well as the drop-out rate. Such concerns will of course be addressed in the second report to be submitted by the Committee.

The peculiar problems of rural school systems, particularly small boards, were seen to have a direct effect on the ability to provide the same level of education service to rural school children as opposed to urban school children.

Most presenters felt that there should be universal access to a province-wide basic level of education of high quality.

Most presenters felt that local municipalities or boards should be able to provide additional or optional programs financed by the local taxpayer if that was a choice. There was wide disagreement as to how such additional money should be obtained and who should be responsible for doing so. Even for those who were against any sort of taxation authority or favoured 100% support by the Province for the education system, felt that there should be some measure or ability for local input of dollars.

The suggestion was made that the issue of taxation authority should be put on a ballot and be a matter of taxpayers choice at the next municipal election. It was noted that this could result in some school boards having taxation authority and others not having taxation authority. Others felt that to allow such a choice by the taxpayer was to eliminate the possibility of taxation authority because the voter would never vote in favour of approving an additional taxation authority. They would only complain when the service was not provided. This same view was expressed in relation to the holding of plebiscites as well.

Try a pilot project, limited to two or three boards, allowing some school boards to have taxing power for a trial period - subject to the agreement of the municipal units involved.

Section IV

OTHER INFORMATION: NOVA SCOTIA AND OTHER JURISDICTIONS

In the course of its deliberations, the Select Committee on Education received and reviewed statistics dealing with a number of educational and financial issues. These statistics included data on the school system in Nova Scotia and the school systems in other Provinces.

NOVA SCOTIA

The Committee reviewed the current and recent history of the twenty-one district school boards in Nova Scotia. Data pertaining to revenues, expenditures, enrolments and other issues was analyzed and was also compared with Canada-wide norms. The information provided in Appendix A through to Appendix L presents an overview of the Committee's work. The work of the Committee was not limited to these charts; they merely present a descriptive summary of some issues which the Committee studied and found to be important or revealing. Nova Scotian and Canadian statistics are provided when applicable.

Appendix A, Contributions to Operating Revenues, illustrates how the different school boards across the Province finance their operating budgets. In all but two district school boards (Halifax & Dartmouth), the Province contributes at least 75% of total operating revenues (including supplemental funding). The second largest contributors to operating revenues are the municipal units of the Province. As a final note, the supplementary municipal contributions make up a large percentage of operating revenues in some school boards. For the year 1990, on average, mandatory contributions from the Province are equal to 77.4% of the total operating budget; mandatory municipal contributions 14.3%; supplementary funding from both sources equal 5.6% (1.6% Provincial and 4.0% Municipal) and Board Revenues average 2.8%.

In addition, note that Appendix B and C, Municipal/Provincial Contributions & Municipal/Provincial Contributions per Enrolled Student, show that some school boards have consistently requisitioned additional funds, while some have had very little or no additional funding over the past nine years. Ninety-five decimal five percent (95.5%) of municipal supplementary funding in 1989 went to three of the twenty-one school boards (Halifax, Dartmouth & Halifax County/Bedford). Fifty-eight decimal six percent (58.6%) of provincial supplementary funding in 1989 also went to three boards.

Appendix C also indicates that these additional funds have resulted in a provincial school system in which significant differences in education may exist. For example, in 1990 the supplementary municipal funding received by different school boards was as high as $1,159.20 per student, while other school boards received zero additional funding. Considering that the Province-wide cost per pupil is approximately $4,217.00 per year (Source: Department of Education, Statistical Summary 1990), this factor is very significant when comparing educational opportunities in Nova Scotia. In fact, the average cost per pupil per year varies from board to board from a low of $3,783.00 for the Yarmouth District School Board to $5,238.00 for the Richmond District School Board. (See Appendix L).

Appendix D shows the actual enrolments by board since 1975. From 1975 to 1990, total student enrolment fell from 202,893 to 165,739, a decline of 37,154 students or 18.3%. In 1990, seven of the twenty-one boards enrolled 65.8% of the total number of students enrolled in Nova Scotia.

Appendix E shows how declining enrolments occurred in each school board province-wide with the noted exception of the Halifax County-Bedford District School Board which increased its enrolment by an average 1.47% per year (24.56% over the entire period). The declining trend in all other school boards was more accentuated in the Halifax School Board where the average yearly decline was approximately 3%. The Cape Breton, Dartmouth, Richmond and Northside-Victoria School Boards also had declining rates of enrolments which were significantly deeper than the average province-wide rate of decline which stands at 1.3% per year and 18.54% over the entire period. This trend is expected to continue for the foreseeable future with the exception of a few boards which may witness modest growth.

Appendix F presents the pupil to teacher ratios for each school board over the last eleven years. The average ratio is also included. During the period from 1980 through to 1989, the total enrolment of students declined from 185,585 to 166,263, a decline of 19,322 or 11.6% (Appendix D). Over that same period, the number of teachers declined from 11,016 to 10,897 - 119 less (a 1.08% decline). The resulting pupil to teacher ratios have thus decreased over that period. Appendix F illustrates this point. The province-wide pupil to teacher ratio has fallen from 17.0 to 15.9 from 80-81 to 90-91; in addition, all individual school boards, without exception, have also had a falling pupil to teacher ratio.

The provincial average ratio is approximately equal to 16.4% over that same period. Halifax and Richmond school boards have the lowest average ratio at 13.6% and 14.5% respectively. The highest ratio is shared by Pictou and Colchester East-Hants at 17.6%. This trend of declining ratios is not isolated to Nova Scotia. The publication **A Statistical Portrait of Elementary and Secondary Education in Canada**, by the Council of Ministers of Education reports that the Canada-wide indicator has fallen from 17.3% to 16.0% during the period from 1980-81 to 1988-89. Nova Scotia has remained slightly below the national average during that period.

Appendix G outlines the relative operating budget burdens of each school board in the Province. It indicates that a wide gap exists in each region's ability to pay for its educational services. The chart shows the level by which the tax levy would have to be increased in each school board to finance an additional 1% of that school board's operating budget. For example, an additional 1% would cost Halifax City taxpayers 13¢ but would cost taxpayers in Guysborough 56¢.

Data from the Department of Municipal Affairs was obtained and analyzed to determine the relative and real tax burden faced by municipal taxpayers in Nova Scotia. Appendices H & I offer a descriptive analysis of tax burdens and school board appropriations by municipal units. Appendix H is a chart presenting the total city, town and municipal statistics pertaining to school board appropriations from 1982 to 1989. Appendix I is a chart presenting the per capita statistics above in 1982 and 1989 only, by district school board.

It should be noted that the information presented in Appendices H and I was provided by the **Annual Report of the Nova Scotia Department of Municipal Affairs** from 1982 to 1989.

The Committee also studied information on Canadian tax trends to gain a deeper understanding of the burdens faced by Nova Scotians. Appendix J illustrates how income tax burdens are distributed among the Provinces. The chart shows the total federal and provincial income taxes collected; the per capita burden in each Province; and the relative per capita burden when compared to median income levels in Canada. Note that Quebec collects its own provincial income taxes. The Canada-wide norms are presented below the chart in the shaded area.

A considerable amount of information is to be gleaned from these charts. The following comments are in no way intended to be exhaustive. Much of this data is included to provide information to the reader. However, these observations have been drawn by the Committee.

More real dollars are being spent on education in Nova Scotia than ever before. Enrolments are declining faster than teacher numbers; this results in a pupil to teacher ratio which is and will continue to decline. A declining pupil to teacher ratio may result in better educational opportunities for Nova Scotians but may also be a source of inefficiencies. Appendix J illustrates that Nova Scotian's face the third highest total income tax burden in Canada as a percentage of their median income. Note that Quebec's provincial tax data was not available to be included in the chart. The Nova Scotian taxpayer must be protected from inefficiencies, while the pupils of the Province must continue to have excellent educational opportunities.

Some school boards in Nova Scotia have come to depend on supplementary funding. Statistics clearly show that these funds have become an expected part of normal operating expenditures.

Municipal tax burdens across Nova Scotia are not equal. The costs to the individual taxpayer to supplement each dollar in education funding in Dartmouth (a board of 11,020 students) is much lower at 17¢ per 1% increase than for the Kings County board (11,157 students) at 28¢ per 1% increase.

OTHER PROVINCES

The Committee studied the experiences in other provincial jurisdictions. Seven provinces have school boards with taxation authority in one form or another. The following is a brief description of the taxing regimes in each province.

Provinces that have taxation authority for school boards:

British Columbia - School boards have taxation power to raise money for supplementary funding outside of the province's Block Funding allocation. The boards are restricted to taxing residential property and these levies must be approved by a referendum. The new Block System was a result of the Sullivan Royal Commission. This system provides an initial block of funds to cover all public education programs and is adjusted annually to reflect economic indicators, growth in enrolments, and changes in mandate.

Alberta - School boards in Alberta have had taxing powers since 1905. School boards have the requisitioning power but it is the municipalities that collect the taxes on behalf of the boards. The taxation base used is on residential and non-residential property. There is no restriction on the levels of taxation. The rate is determined by the property value of the municipalities located within the school jurisdictions and by the revenue required. Alberta education is proposing a new Education Trust Fund to be established with revenues derived from the pooling of non-residential taxes, as well as the general revenue funding for equity grants. The Education Trust Fund will be used to provide a grant based on local residential tax effort, and the number of students served. The purpose is to provide school jurisdictions with similar access to revenues for the provision of equitable educational opportunities to all students.

Saskatchewan - School boards have had the power to tax since 1905. The boards levy a mill rate on all taxable assessed property within their jurisdiction. There is no upper limit or other restrictions on the mill rates they can levy. The Municipal Units collects the revenues on behalf of the boards. The Department of Education has commissioned a study on school finance and governance which will be complete in the near future. The review will examine the criteria by which funding is raised and distributed to school divisions. Declining enrolments and a switch in population from rural to urban centres has increased the need to review the way in which the K-12 system in the province is funded.

Manitoba - School boards have always been elected and had taxing authority. They have the authority to tax all property in their division. Municipal Units collect the property tax on behalf of the school divisions. There are no restrictions on taxation or expenditures. A major change to funding is being considered for 1992/93. The change would have funding based on the basis of the classroom unit as opposed to funding on a per pupil basis.

Ontario - Financing education is shared between the province and the local school boards. The province establishes a base level of education. A school board can raise additional funds for local education priorities. Such services are funded 100% from local taxation sources and obtained by setting the local mill rate above the level stipulated by the province in the grant regulation. Local taxation for education accounts on average for more than half of school board revenue, although the proportion may vary from board to board. A major change introduced in 1990 was education development charges that enable school boards to levy a tax on new development if that development results in the need for new schools.

Quebec - The government of Quebec funds about 92% of the expenditures of its school boards. Local taxation and revenues from municipalities represent slightly less than 5% of total revenues. An equalization grant is paid to school boards whose tax base per student is below the provincial average. Expenditures not eligible for grants are funded by local taxes which, by law, cannot exceed a specified level unless a local referendum is held in advance. Other school board revenues (3%) are derived mainly from the federal government, fees and interest on tax arrears.

Provinces that have no taxation authority for school boards.

New Brunswick - The education system in New Brunswick is basically 100% funded by the province. School boards in New Brunswick have virtually no taxing power although there is a provision for the funding of a supplementary program by a school district or a portion of a school district through local taxation. This requires a plebiscite according to terms set out in the Schools Act. This has rarely been used, only two school districts use it to fund a supplementary music or band program and raise approximately $30,000 for this purpose. It is, therefore, an insignificant activity at present.

Prince Edward Island - The Provincial Government finances almost all the expenditures of the public education system through five regional administrative units; other sources of revenue account for less than 1% of total revenues. The Minister meets with each regional school board to discuss the budget for that regional administrative unit. School boards have been elected since 1972. The provision is there for a school board to have limited taxing power for supplementary programming but to date, no board has done this.

No attempt was made to analyze in detail the experience of each province in Canada or other jurisdictions in relation to this issue. A "good" experience or a "bad" experience in relation to taxation authority by school boards (by whatever name they are called) is not necessarily helpful to a decision, since a "good" or "bad" experience is in a sense subjective and of course will not necessarily be duplicated in a different jurisdiction. For example, a high local education tax rate in Alberta may be "good" or "bad" depending on a number of factors both subjective (local priorities in spending) and objective (the benefits perceived to be obtained). At the same time, a nearly identical system in Nova Scotia does not necessarily mean that a similarly high education tax rate would result.

It is noteworthy that a number of jurisdictions examined were undergoing or had recently undergone revisions of their public school financing systems.

The vital question to be asked in looking at other systems is: which system produces the best educational results. That is a question we are unable to answer at this time.

Section V

GENERAL OBSERVATIONS

The Nova Scotia School Board's Association summed up the difficulty with the issue of taxation authority for school boards in one paragraph of their submission.

"Taxing authority for school boards is a tough issue for this Committee. You will hear from municipal councils, for and against. You will hear from school boards, for and against. You probably will not hear from large members of the public. The NSSBA feels their position is probably representative of public opinion: divided. This is not an issue which should be decided on the basis of public opinion. It should be decided on its own merit."

The Committee could not agree more with that statement.

It is noteworthy that most (not all) municipal units were against school board taxation power.

Many school boards were also against taxation authority. This may not be as surprising as it sounds since the boards making presentations were not fully-elected.

The Committee has considered that if we heard from school boards after October 19 on this issue, there would likely be many more boards in favour of taxation authority.

The Committee has not treated the presentations made as a type of plebiscite or mini referendum. Rather, it is the concepts, however singular they might be, that were persuasive or not, on their own merits.

It was well stated on several occasions that anything outside of the provincially established CORE program should be local and should be raised through the process of school boards going to the municipal units and asking for supplementary funding - the process in place at the moment. The difference now would be that instead of making up a deficit to cover an existing shortfall, as long as the CORE program was fully funded, anything funded by the municipal units would be seen to be new funding for a specific program. Municipalities could see where the additional funds were going.

It became apparent to the Committee that in several parts of the province, the relationship between school boards and municipal units had been extremely good. It had not been as good in certain other parts of the province. It is suspected that to a certain degree, personality and attitudes will have a fair impact on how elected bodies will interact in the future. Some areas of the province continue to be more receptive to additional funds than other. Some areas will have a greater ability to pay than others.

Commensurate with the concept of significant local contribution to education financing, it is noted that districts of significant industrial expansion may wish and often do wish to levy higher rates of taxation for education so that they can make their school systems more attractive. In such cases, there is a direct link between the ability to levy taxes on a local level to improve education programming and the perceived economic impact on the community. Such a distinction, however, is almost an urban distinction.

Although many presenters suggested that 100% provincial government financing is appropriate, many presenters did not feel this to be the case. It is noteworthy that both Pottier and Walker felt that education funding should be combined provincial and municipal financing. The Committee notes that the NSTU in its submission stated:

> *"Traditionally, we have said over the past ..... going back to Pottier, we have said no, we do not think that 100% government financing is appropriate because if you have 100% government financing, you have a single standard throughout a very varied province .... we felt that it is good to have local control over those aspects of education which are different. ...so we felt that it is important to build in some concept of local autonomy. ....if you have 100% government financing, you diminish local autonomy ..... there should be a significant local contribution."*

It is important to state at this point that this is the position, consistent with Pottier and Walker, with which the Committee agrees.

It is noteworthy that the proposed CORE program is of a basic nature and one which current funding might well now provide. It is certain that almost every board in the province has the financial ability to provide it. However, it was noted that for some boards to provide the CORE program as suggested, would result in the removal of certain programs which are now provided on a local basis by that board.

Equality of opportunity is not seen to be total equality on a province-wide basis. It means equality of opportunity for that programming considered essential for students entering the workforce or going on for further education. To some, the consultation process was not the issue of taxation for school boards but rather, what opportunities do we seek for the citizens of the province. By the year 2000 if nothing changes, there will be one million drop-outs in Canada. The issue is not whether there should be taxation authority for school boards or not. The issue is what resources are necessary to provide education to our children. How should those resources best be obtained and managed. The taxation authority for school boards is merely one method of arranging those resources.

With the new structure of school boards, school boards will no longer have the influence they had with municipal units through the municipal representatives sitting on their boards.

Although the concern that the creation of a fourth taxing body would be perceived as additional taxation for the people, the counter argument to that is that such taxation is not new in reality, but rather from a different source and perhaps more visible than it had been.

One of the most challenging elected positions in the province today is that of a school board member.

There is no reason to believe they would not be fully capable of handling the responsibility of a taxation authority. That is not the issue.

The objective of the Committee in relation to this issue is to do what is in the best interest of the education system of Nova Scotia.

What is in the best interest of the education system must be seen to be in the best interest of the citizens it serves: the students of Nova Scotia and society in general.

Section VI

RECOMMENDATIONS

Introduction

The Committee had some general reactions with respect to the views expressed to it by presenters throughout the province.

It was the Committee's view that there be established a CORE program which would define with precision a program of education available to all Nova Scotia school children.

It was the Committee's view that such a CORE program be funded by mandated dollars. If it was not funded 100% by the province, then the province must ensure that through provincial funding and municipal contributions, the entire CORE program could be funded by each school board.

Most presenters, when asked, felt that additional or optional programs outside of an established and acceptable CORE program should be the responsibility of the local taxpayer or the local community in whatever form that might take, i.e. local property taxes by the municipal council, the elected school board, trustees, area rates, etc. (those who volunteer community work).

The Committee notes the conclusions in the Walker and Pottier Reports that funding arrangements for education expenditures in excess of the CORE program should be 100% the responsibility of the local taxpayer or citizen.

The Committee also detected considerable uncertainty and even fear that the province was in the process of down-loading costs for education to the local taxpayer. It is the Committee's view that such fears and concerns should not exist and that it is essential that the CORE program be defined and mandated dollars provided to it.

It was broadly recognized that it would be impossible under present fiscal arrangements for the province to finance 100% the delivery of a CORE program in each district. If such were to be the case in the future, then there would be required to be a considerable trade-off between the province and the municipal government with respect to areas of service delivery. If the local property taxpayer was no longer required to pay any portion of property taxes towards education, then it would be appropriate that such non-payment be traded-off against dollars that are currently being paid by the province to municipal governments for the delivery of other services.

It was noted that a fact-finding committee which has been in existence for some ten years, was continuing to struggle with a definition and appropriate trade-offs between the province and municipal government with respect to people services and property services. It is acknowledged that it may be very difficult for consensus to be reached on these points. However, there is considerable dissatisfaction with respect to the current arrangement and a rationalization of our tax system should be arrived at in the immediate future. In the meantime, it is the Committee's view that the current taxation regime, which provides for mandated municipal dollars to be paid to education, continue.

Specific recommendations regarding this and how that should proceed will follow.

It appears plain that in those provinces where school boards do have taxing power, the province has assumed a smaller percentage of education costs.

It was felt that school boards would be fiscally responsible whether they had taxation authority or not. It was felt that the competition for the tax dollar was significant and there was significant political pressure that existed in other provinces where school boards had taxation authority.

STATEMENT OF PRINCIPLES

The Select Committee was mandated to consult with Nova Scotians on the issue of taxation authority for district school boards including provisions with respect to plebiscites.

Separating the financing of education from the objectives or program is difficult.

There is some legitimate debate about which issue presupposes the other.

However, the Committee is drawn to make certain observations.

(1) Each school child in Nova Scotia must have the opportunity to receive a high quality and comprehensive education suitable to enable each student to enter the workforce in an increasingly technical society or go on for further post-secondary training or education.

(2) Such a high quality and comprehensive education must be encompassed within a program (CORE) that is available throughout the Province.

(3) That the CORE be viewed as an evolving course of study which must be continually updated to accommodate a changing world.

(4) That the CORE program must be defined and developed in accordance with the principles referred to in (1), (2), and (3).

(5) That it is the responsibility of the province to ensure that each school board has sufficient resources available to provide the CORE program, and that these resources be mandated.

(6) That provincial resources are not limitless. Indeed, in times of restraint, it is doubly important that resources are efficiently utilized.

(7) **Any education programming in excess of the established CORE, as envisioned above, be funded 100% by local dollars or resources.**

In this context, the Committee makes the following specific recommendations:

(I) Taxation Authority for School Boards

It may be necessary for district school boards to have taxation authority. However, further study and assessment of this issue is required. Further information regarding other jurisdictions must be carefully examined and assessed. It is not a simple matter of looking at statistics and systems. Educational results need to be assessed. The CORE program should be in place. The newly elected school boards, municipal councils and the citizens at large (the taxpayer) should be given the opportunity to become accustomed to the change already effected by our education system and the changes likely to ensue as a result of the CORE program evolution and implementation and other legislative changes that may result pursuant to Resolution 2088.

Therefore, the Committee recommends that there be no taxation authority for district school boards at this time but that district school boards have input into the funding process as outlined in recommendation (II).

(II) Funding Local Programs of Education

Until the CORE program is established at the qualitative and comprehensive level recommended, there will continue to be significant disparities in the education system in Nova Scotia. Such disparities will result in part from the provision of unique programs funded by boards to target specific perceived needs. As the CORE, as envisioned, is implemented, whether gradually or quickly, significant disparities that offend the concept of equal access to education will reduce and disappear. There may well always be a "need" for some local boards to provide some degree of unique programming suited to local communities or needs. For some boards, now and in the future, no additional funding may be required or sought at the local level. However, both now and in the future, local funding should be the source of support for such programming and the right to provide it should remain at the local level.

The issue therefore is what mechanism should be in place to provide such additional resources. Who should provide it and how should it be provided? The existing system is no longer in place since municipal units no longer have representatives sitting on school boards. This Committee has already recommended that school boards not be given taxation authority at this time for other reasons. Some mechanism is therefore necessary to allow school boards an opportunity to access local tax dollars for school board purposes when it is deemed necessary. An analysis and recommendation with respect to such a mechanism follows:

School boards have the responsibility to set policy, establish budgetary requirements and determine what supplementary program(s), if any, is necessary or desirable for the school district they represent.

Therefore, school boards, if they wish to provide any additional programming, should prepare a plan and budget for the specific program(s).

The specific program(s) and associated budgetary requirements would be referred to a joint school board/municipal committee established for the purpose of approving or rejecting supplementary municipal financing for the proposal in accordance with the following suggested rules:

1. The supplementary funding committee shall be comprised of equal numbers of school board members and municipal councillors to be elected from time to time as the respective school board and councils may determine.

2. The size of the supplementary funding committee shall be determined as follows:

   (a) in the case of a school board located within one municipal unit, five members each;

   (b) in the case of school boards located within two, three or four municipal units, five members from the school board and a total of five members from the municipal units with representation by the municipal units in accordance with the relative ratios of their mandatory contributions (provided that each municipal unit is represented by at least one councillor);

   (c) in the case of school boards located within five municipal units, five school board members and one municipal councillor from each municipal unit;

   (d) in the case of school boards located within six municipal units, six school board members and one municipal councillor from each municipal unit.

3. That school board recommendations with respect to supplementary programs and funding be presented to the supplementary funding committee for approval.

4. The committee may be convened at the call of the school board or a majority of municipal units on two weeks notice or such earlier time as they may all agree.

5. That such funding recommendations only be approved on a majority vote of two-thirds of the members of the committee present at a public meeting called for that purpose.

6. That such program funding may be approved by the committee on an annual basis or for longer periods of time or indefinitely.

7. That the committee may cancel or reduce funding for subsequent years, where supplementary funding has been approved on a multi-year basis, for any program if such cancellation or reduction is approved by a two thirds vote of the members of the committee.

8. Any approval of funding by the supplementary funding committee shall thereupon be an automatic levy of that amount of money upon the municipal units that provide mandatory municipal dollars to the school board and in the same proportions as those municipal units provide mandatory municipal funding.

9. That there be established by regulation such other details respecting the timing of requests for additional financing and other requirements as may be necessary to allow school boards and municipal units ample time for budgetary planning from year to year.

Therefore, the Committee recommends that in each school board district in the Province there be established a supplementary funding committee to approve or reject school board recommendations for supplementary program funding. Such a committee would be comprised of equal numbers of school board members and municipal councillors, with the municipal councillors representing their municipal units in numbers that would reflect, to the degree possible, their relative contributions to mandatory municipal funding. Approval of funding would require two-thirds support of committee members. Any such amount approved by the supplementary committee would be an automatic levy on the municipal units in the same proportions as their mandatory contributions.

(III) Plebiscites

Plebiscites can be a valuable tool for a democratic state in ascertaining the public will on important issues. In the setting of budgets and as a determinant of ongoing and sometimes complex financial choices, plebiscites are a cumbersome and expensive method of decision-making.

Limitations on runaway spending and taxation are the responsibility of elected officials who should be held accountable for their actions.

Therefore, the Committee recommends that whether taxation authority is granted to district school boards now or in the future, plebiscites not be used as a method of curbing or increasing the level of taxation or as an approval mechanism for school board budgets.

(IV) Future Taxation Authority for District School Boards

The next few years could hold many changes for our school boards and municipal governments. School boards are undergoing change now. The type of change envisioned in developing a high quality and comprehensive CORE program will challenge all levels of government, educators and students as well as our resources. The type of change, the level of change, and the effect that some changes will have on the resource gathering and allocation within the system will have to be carefully monitored. The operations of school boards and municipal councils in relation to supplementary funding will no doubt be carefully watched. Time is needed to assess all of these changes. Taxation authority for district school boards may or may not be necessary to achieve our collective aims for education in the province of Nova Scotia. If it is not necessary then, (as a matter of principle) it is the Committee's view that it should be avoided. However, the Committee is not prepared to make a long-term recommendation on this question. It is felt however, that the issue should be reviewed again in advance of the 1994 school board and municipal elections. The Committee believes that it is desirable that electors know in advance of an election whether the individuals they might elect to office will have taxation authority over them.

Therefore, the Committee recommends that in 1993 a select committee of the Legislature or a special commission be struck to review the issue of taxation authority for district school boards at that time and in that regard to consult with school boards, municipal units and other interested parties.

(V) Other Recommendations

There are a number of other areas and issues that were raised with the Committee on which the Committee will not make recommendations at this time or does not feel the need for further comment. However, there are several recommendations which although perhaps are not strictly within the mandate of the Committee pursuant to the Resolution, the Committee feels compelled to make:

1. Tax Bills

Many taxpayers are unaware that they are presently paying an education tax. Every taxpayer in Nova Scotia should know exactly how much education tax they are paying as a portion of their property tax.

Therefore, the Committee recommends that both the mandatory tax amount and the supplementary tax amount (if any) be separately noted on all property tax bills issued to taxpayers in the Province. These taxes should be expressed as a percentage of overall taxes as well.

2. Amendments to Bill 200

The Committee recommends that electoral districts within the school board districts be re-defined so that one person be elected from each electoral district. In some areas, this may be done simply and with little confusion. In other areas it will take longer to effect such re-definition.

3. Municipal Government: Down-Sizing and Tax Structure.

In 1974, the Graham Commission found significant waste, inefficiencies and duplication of services in our system of municipal government. The report recommended the reduction in numbers of our municipal units from sixty-five to eleven. That recommendation was not acted upon. There has been no reduction. Indeed, the number of municipal units has grown to sixty-six.

The Committee has real concerns regarding the entire municipal governmental system including the tax structure, with particular regard to efficiencies, the concept of down-sizing government, fairness of taxation, and the differentiation and attribution of responsibilities with respect to property services versus people services. This is not to be taken as a criticism of the dedication or abilities of our elected municipal officials, but rather of the system in which they find themselves. There is waste, inefficiency and duplication of services. This issue requires immediate and thorough examination.

Even for those supporting taxation authority for district school boards, many felt that the use of the property tax as a revenue base was compounding an already regressive situation. Yet for now and the immediate future, as the system now exists, the property tax base is the most probable source of school board taxing authority and in the meantime must remain the source of supplementary program funding.

Therefore, the Committee recommends that prior to the 1994 election, the entire municipal structure in Nova Scotia, including the taxation system, be examined and rationalized by way of a royal commission on that subject. The issue of taxation authority for district school boards or other local revenue source should be re-examined as an aspect of the overall restructuring of municipal government.

4. Funding

Until the educational and financial impact of the CORE program becomes known, education should continue to be funded as it is now. The Province of Nova Scotia should fund district school boards through the funding formulas. The Province should continue to set the mandatory tax rate based on uniform assessment. The Province should, based on the current arrangement, retain its current ratio of education funding with municipal units. There should be no move to further shift the financial responsibility for education to the local taxpayer.

The provision of additional or optional programs not provided by mandatory funding should be the responsibility of local boards to obtain funding through local resources.

The small rural boards and particularly those suffering from declining enrolments face significant difficulties even within the existing funding arrangement. Although the funding formulas may be further complicated as a result, consideration should be given to re-introducing a density factor with a view to specifically addressing that type of school board.

It is further noted that other efficiencies are probably available for smaller boards. It is noted too that some efficiencies, that are otherwise sensible, could run counter to the wishes of local citizens.

Therefore, the Committee recommends that consideration should be given to the further amalgamation of small school boards or at least formalized agreements between adjacent boards to cost-share in certain school board services where efficiencies would result.

School boards require timely information on funding levels for budget purposes prior to each fiscal year.

Indeed, reference should be made to the Auditor General's report of March 31, 1990: "Proper planning cannot be done by school boards in a vacuum. A three to five year planning horizon would appear to be the minimum requirements for school boards."

Therefore, the Committee recommends that the Province advise each school board on or before February 1st of each year of the amount of mandatory funding which they shall receive for the next fiscal year.

FINAL NOTE

In the course of our hearings, many concerns were expressed about the method of expenditure of the education dollar. The Committee has real concerns about the expenditure of the Nova Scotia tax dollar, whether at the provincial level or municipal level, particularly in light of the overall burden of taxation on our citizens and that burden relative to other Canadian citizens (See Section 4 and Appendices).

The Nova Scotia taxpayer spends an average of $4,217.00 on the education of each student each year (1990 amount). Whether too much or too little for what we are trying to achieve, it is unarguably a significant amount of money. There are important issues of accountability and responsibility to the taxpayer that must be addressed by all Nova Scotians.

The Committee has also expressed its vision of the fundamental principles that should underlie the CORE program. Whatever that program may come to be, it is certain that to achieve the standard that is envisioned, it must have a qualitative component as well as a quantitative component. **Mandated funding should be structured as targeted or specific rather than global funding to ensure that the qualitative component is as equalized across the Province as possible.**

With these concerns in mind and recognizing that further issues to be reviewed by the Committee will have financial implications associated with them, the Committee reserves the right to make further recommendations regarding the sources and expenditure of the education dollar in Nova Scotia as part of any future report.

Section VII

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Note to Appendices (Part I)

In Appendix A, B, C, D, E, F, L the following abbreviations apply:

ANN	*denotes*	*Annapolis District School Board*
ANT	*denotes*	*Antigonish District School Board*
C-B	*denotes*	*Cape-Breton School Board*
C-A	*denotes*	*Clare-Argyle School Board*
COL	*denotes*	*Colchester-East Hants District School Board*
CUM	*denotes*	*Cumberland District School Board*
DAR	*denotes*	*Dartmouth District School Board*
DIG	*denotes*	*Digby District School Board*
GUY	*denotes*	*Guysborough County District School Board*
HAL	*denotes*	*Halifax City School Board*
HCO	*denotes*	*Halifax County-Bedford District School Board*
HAN	*denotes*	*Hants West District School Board*
INV	*denotes*	*Inverness District School Board*
KIN	*denotes*	*Kings County District School Board*
LUN	*denotes*	*Lunenburg County District School Board*
N-V	*denotes*	*Northside-Victoria District School Board*
PIC	*denotes*	*Pictou District School Board*
QUE	*denotes*	*Queens District School Board*
RIC	*denotes*	*Richmond District School Board*
SHE	*denotes*	*Shelburne County District School Board*
YAR	*denotes*	*Yarmouth District School Board*
N.S.	*denotes*	*an average or total for the entire Province*

Note to Appendices (Part II)

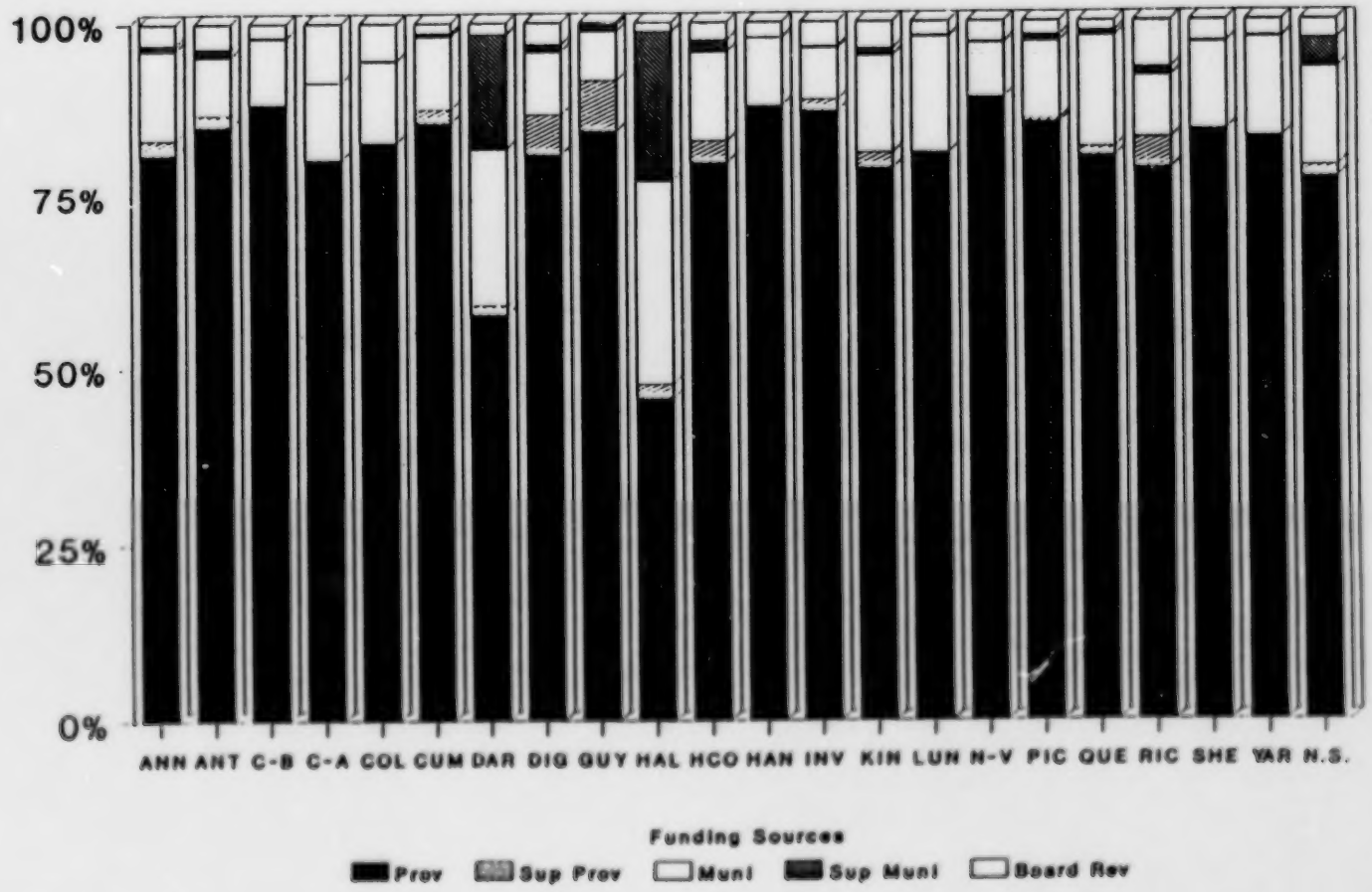
In Appendix I the following abbreviations apply:

AMHE	*denotes*	*Town of Amherst*
ANNA	*denotes*	*Municipality of Annapolis*
ANRO	*denotes*	*Town of Annapolis Royal*
ANTM	*denotes*	*Municipality of Antigonish*
ANTT	*denotes*	*Town of Antigonish*
ARYG	*denotes*	*Municipality of Argyle*
BARR	*denotes*	*Municipality of Barrington*
BEDF	*denotes*	*Town of Bedford*
BERW	*denotes*	*Town of Berwick*
BRIT	*denotes*	*Town of Bridgetown*
BRIW	*denotes*	*Town of Bridgewater*
CANS	*denotes*	*Town of Canso*
CAPB	*denotes*	*Municipality of Cape Breton*
CHES	*denotes*	*Municipality of Chester*
CLAR	*denotes*	*Municipality of Clare*
CLHA	*denotes*	*Town of Clark's Harbour*
COLC	*denotes*	*Municipality of Colchester*
CUMB	*denotes*	*Municipality of Cumberland*
DART	*denotes*	*City of Dartmouth*
DIGM	*denotes*	*Municipality of Digby*
DIGT	*denotes*	*Town of Digby*
DOMN	*denotes*	*Town of Dominion*
GLAC	*denotes*	*Town of Glace Bay*
GUYS	*denotes*	*Municipality of Guysborough*
HALC	*denotes*	*City of Halifax*
HALM	*denotes*	*Municipality of Halifax*
HANP	*denotes*	*Town of Hantsport*
HA-E	*denotes*	*Municipality of Hant-East*
HA-W	*denotes*	*Municipality of Hant-West*
INVN	*denotes*	*Municipality of Inverness*
KENT	*denotes*	*Town of Kentville*
KING	*denotes*	*Municipality of Kings*
LIVR	*denotes*	*Town of Liverpool*
LOCK	*denotes*	*Town of Lockeport*
LOUS	*denotes*	*Town of Louisburg*
LUNM	*denotes*	*Municipality of Lunenburg*
LUNT	*denotes*	*Town of Lunenburg*
MAHN	*denotes*	*Town of Mahone Bay*
MIDD	*denotes*	*Town of Middleton*
MULG	*denotes*	*Town of Mulgrave*
NGLA	*denotes*	*Town of New Glasgow*
NSYN	*denotes*	*Town of North Sydney*

NWAT	*denotes*	*Town of New Waterford*
OXFO	*denotes*	*Town of Oxford*
PARR	*denotes*	*Town of Parrsboro*
PHAW	*denotes*	*Town of Port Hawesbury*
PICM	*denotes*	*Municipality of Pictou*
PICT	*denotes*	*Town of Pictou*
QUEN	*denotes*	*Municipality of Queens*
RICH	*denotes*	*Municipality of Richmood*
SHEM	*denotes*	*Municipality of Shelburne*
SHET	*denotes*	*Town of Shelburne*
SPRH	*denotes*	*Town of Springhill*
STEL	*denotes*	*Town of Stellarton*
STEW	*denotes*	*Town of Stewiacke*
ST.M	*denotes*	*Municipality of St. Mary's*
SYDM	*denotes*	*Town of Sydney Mines*
SYDY	*denotes*	*City of Sydney*
TREN	*denotes*	*Town of Trenton*
TRUR	*denotes*	*Town of Truro*
VICT	*denotes*	*Municipality of Victoria*
WEST	*denotes*	*Town of Westville*
WIND	*denotes*	*Town of Windsor*
WOLF	*denotes*	*Town of Wolfville*
YARM	*denotes*	*Municipality of Yarmouth*
YART	*denotes*	*Town of Yarmouth*

Appendix A

CONTRIBUTIONS TO OPERATING REVENUES
1990 BUDGET



Source: Dept. of Education

Appendix B

Supplementary Municipal & Provincial Funding

(in Thousands of $)

	Municipal									*Provincial*			
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1987	1988	1989	1990
ANNA	0	0	0	0	152	98	48	120	119	295	194	363	357
ANTI	535	300	0	90	125	0	117	48	205	0	160	436	324
C.B.	3104	2861	0	437	41	8	23	0	0	80	212	0	0
C-A	0	0	0	110	0	0	0	0	0	0	0	0	0
COLC	0	0	0	0	0	0	0	0	0	0	0	0	0
CUMB	509	381	254	127	150	123	131	89	83	699	744	506	472
DART	5130	5131	6370	6109	6605	5892	5397	5654	8263	621	600	628	681
DIGB	235	0	249	376	248	99	89	79	96	358	505	451	550
GUYS	487	563	478	467	328	216	122	95	91	1229	1098	854	872
HFX	13251	14152	14626	14822	14822	12865	13239	13978	16537	1429	1471	1444	1502
HLCO	5225	5468	5571	5676	6207	2046	1657	1677	1948	3282	3752	3600	3688
HANT	0	0	0	0	0	0	0	13	0	0	0	74	0
INVR	1062	750	498	153	0	25	52	62	38	229	475	558	342
KING	29	43	111	101	77	81	191	262	500	22	433	788	1051
LUNE	218	0	0	0	0	0	0	0	0	0	0	0	0
N-V	0	77	136	225	225	0	17	12	0	0	159	0	0
PICT	0	0	0	0	0	0	108	123	339	0	617	701	164
QUEN	0	0	0	0	0	52	129	36	63	207	163	0	119
RICH	593	364	95	35	0	34	61	54	147	307	553	201	532
SHEL	0	0	0	0	0	46	42	0	0	187	172	0	0
YARM	129	0	0	0	0	6	0	0	0	26	0	0	0
TOTAL	30511	30094	28394	28733	28983	21595	21430	22308	28436	8971	1130[illegible]	10603	10651

Note: 1990 statistics are budgeted not actual

1987 was the first year the Province allocated supplementary funds.

Appendix C

Supplementary Municipal & Provincial Funding per Enrolled Student

(Dollars $)

	Municipal									*Provincial*			
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1987	1988	1989	1990
ANNA	0.0	0.0	0.0	0.0	36.0	23.4	11.7	29.4	29.4	70.6	47.1	89.0	88.1
ANTI	110.5	61.7	0.0	18.8	26.3	0.0	25.2	10.4	45.3	0.0	34.4	94.7	71.5
C.B.	138.8	130.5	0.0	21.0	2.0	0.4	1.2	0.0	0.0	4.0	10.8	0.0	0.0
C-A	0.0	0.0	0.0	32.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
COLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CUMB	71.0	54.6	37.1	19.1	22.9	19.2	20.8	14.5	13.6	109.0	118.4	82.3	77.3
DART	409.1	424.5	538.8	533.9	579.9	526.0	487.4	518.6	749.8	55.4	54.2	57.6	61.8
DIGB	92.8	0.0	99.6	151.8	106.6	43.8	40.9	37.0	46.4	158.3	232.2	211.4	266.0
GUYS	162.9	190.8	166.1	170.4	121.1	80.7	47.0	37.2	37.1	458.9	423.4	334.4	355.2
HFX	784.0	855.6	916.5	960.6	992.8	874.4	919.6	977.1	1159.2	97.1	102.2	100.9	105.3
HLCO	191.0	198.1	199.5	201.4	217.0	70.4	56.3	56.3	64.7	113.0	127.5	121.0	122.4
HANT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.6	0.0	0.0	0.0	20.7	0.0
INVR	197.3	144.4	96.7	30.2	0.0	5.2	10.9	13.4	8.3	47.3	99.4	120.4	75.0
KING	2.6	3.8	9.8	8.9	6.8	7.2	17.3	23.6	44.8	2.0	39.2	71.0	94.2
LUNE	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
N-V	0.0	9.7	17.5	29.6	30.4	0.0	2.4	1.7	0.0	0.0	22.0	0.0	0.0
PICT	0.0	0.0	0.0	0.0	0.0	0.0	10.2	11.8	32.9	0.0	58.5	67.2	15.9
QUEN	0.0	0.0	0.0	0.0	0.0	20.6	53.5	15.3	27.6	81.9	67.6	0.0	52.1
RICH	194.1	120.0	32.1	12.3	0.0	13.0	24.5	21.9	62.3	117.4	222.2	81.3	225.6
SHEL	0.0	0.0	0.0	0.0	0.0	14.2	13.2	0.0	0.0	57.6	54.1	0.0	0.0
YARM	37.0	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.0	7.9	0.0	0.0	0.0
TOTAL	170.2	169.8	162.1	166.5	169.6	127.4	127.9	134.2	171.6	52.9	67.5	63.8	64.3

Note: 1990 statistics are budgeted not actual

1987 was the first year the Province allocated supplementary funds.

Appendix D

ENROLMENTS, BY SCHOOL BOARD (75-90), Selected Years
Source: Dept. of Education

	1975	1977	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
ANN	5274	5029	4694	4643	4501	4496	4396	4327	4219	4220	4181	4116	4080	4054
ANT	5065	5048	4911	4901	4900	4842	4861	4826	4783	4753	4660	4646	4605	4529
C-B	27060	25639	24119	23441	22909	22371	21928	21323	20768	20306	20066	19652	19375	19090
C-A	4171	4061	3946	3848	3722	3665	3554	3459	3344	3285	3240	3200	3147	3084
CEH	14050	14143	13573	13268	13266	13257	13245	13232	13210	13284	13317	13119	13026	13168
CUM	8274	7973	7641	7418	7238	7167	6983	6843	6641	6546	6412	6285	6146	6104
DAR	17251	15889	14298	13620	13073	12541	12088	11823	11443	11389	11201	11073	10902	11020
DIG	2908	2837	2686	2664	2600	2533	2526	2501	2477	2326	2261	2175	2133	2068
GUY	3323	3189	3071	3050	3048	2989	2951	2878	2740	2708	2678	2593	2554	2455
HFX	22555	20811	18798	18156	17348	16902	16540	15958	15430	14929	14713	14396	14305	14266
HCO	24783	26512	27262	27239	27220	27363	27608	27924	28186	28607	29049	29426	29764	30123
HAW	4305	4172	3916	3884	3701	3616	3605	3648	3714	3661	3680	3615	3577	3489
INV	5726	5716	5673	5561	5440	5383	5194	5150	5070	4942	4841	4780	4635	4559
KIN	13216	12622	11800	11652	11404	11338	11437	11328	11405	11322	11212	11049	11095	11157
LUN	8978	9080	8943	8837	8752	8714	8644	8689	8537	8520	8394	8326	8187	8283
N-V	9734	9512	8891	8701	8445	8203	7950	7759	7596	7406	7282	7231	7083	6983
PIC	11691	11525	11303	11352	11153	11138	11080	11008	10831	10746	10620	10547	10433	10311
QUE	2968	2970	2875	2786	2728	2696	2704	2670	2648	2607	2529	2413	2350	2284
RIC	3522	3498	3361	3250	3104	3055	3034	2961	2855	2719	2614	2489	2471	2358
SHE	4017	3879	3677	3624	3588	3547	3477	3457	3380	3274	3245	3182	3100	3014
YAR	4022	3932	3820	3690	3545	3486	3435	3418	3337	3318	3283	3283	3295	3340
TOT	202893	198037	189258	185585	181685	179302	177240	175182	172614	170868	169478	167596	166263	165739

Appendix E

ENROLMENT GROWTH AND DECLINE, BY SCHOOL BOARD (75-90)

Percentage change from previous year.

	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	AVG	TOTAL % CHANGE 1975-90
ANN	-1.92	-2.73	-1.97	-3.66	-3.12	-1.09	-3.06	-0.11	-2.22	-1.57	-2.50	0.02	-0.92	-1.55	-0.87	-0.64	-1.74	-24.121
ANT	0.04	-0.18	-0.16	-2.40	-0.32	-0.20	-0.02	-1.18	0.39	-0.72	-0.89	-0.63	-1.96	-0.30	-0.88	-1.65	-0.69	-9.046
C-B	-2.51	-2.15	-3.17	-2.93	-3.09	-2.81	-2.27	-2.35	-1.98	-2.76	-2.60	-2.22	-1.18	-2.06	-1.41	-1.47	-2.31	-30.195
C-A	-0.55	-0.72	-1.93	-1.95	-0.90	-2.48	-3.27	-1.53	-3.03	-2.67	-3.32	-1.76	-1.37	-1.23	-1.66	-2.00	-1.90	-24.964
COL	1.09	1.27	-0.60	-1.76	-2.31	-2.25	-0.02	-0.07	-0.09	-0.10	-0.17	0.56	0.25	-1.49	-0.71	1.09	-0.33	-6.281
CUM	-0.29	-1.69	-1.98	-1.44	-2.76	-2.92	-2.43	-0.98	-2.57	-2.00	-2.95	-1.43	-2.05	-1.98	-2.21	-0.68	-1.90	-25.934
DAR	-2.04	-3.32	-4.73	-4.70	-5.57	-4.74	-4.02	-4.07	-3.61	-2.19	-3.21	-0.47	-1.65	-1.14	-1.54	1.08	-2.87	-38.096
DIG	-0.99	0.21	-2.64	-2.82	-2.58	-0.82	-2.40	-2.58	-0.28	-0.99	-0.96	-6.10	-2.79	-3.80	-1.93	-3.05	-2.16	-27.375
GUY	-0.18	-2.80	-1.27	-2.16	-1.57	-0.68	-0.07	-1.94	-1.27	-2.47	-4.79	-1.17	-1.11	-3.17	-1.50	-3.88	-1.88	-23.260
HAL	-3.64	-3.56	-4.33	-4.92	-5.00	-3.42	-4.46	-2.57	-2.14	-3.52	-3.31	-3.25	-1.45	-2.15	-0.63	-0.27	-3.04	-38.883
HCO	3.72	4.21	2.65	2.69	0.14	-0.08	-0.07	0.53	0.90	1.14	0.94	1.49	1.55	1.30	1.15	1.21	1.47	24.562
HAN	1.10	-1.37	-1.74	-2.21	-4.02	-0.82	-4.71	-2.30	-0.30	1.19	1.81	-1.43	0.52	-1.77	-1.05	-2.46	-1.22	-15.993
INV	-1.29	-0.02	-0.16	0.35	-1.10	-1.97	-2.18	-1.05	-3.51	-0.85	-1.55	-2.52	-2.04	-1.26	-3.03	-1.64	-1.49	-20.100
KIN	-0.35	-2.46	-2.09	-3.54	-3.08	-1.25	-2.13	-0.58	0.87	-0.95	0.68	-0.73	-0.97	-1.45	0.42	0.56	-1.07	-16.346
LUN	1.07	1.05	0.09	-0.32	-1.19	-1.19	-0.96	-0.43	-0.80	0.52	-1.75	-0.20	-1.48	-0.81	-1.67	1.17	-0.43	-7.835
N-V	-0.85	0.13	-2.41	-3.56	-3.07	-2.14	-2.94	-2.87	-3.08	-2.40	-2.10	-2.50	-1.67	-0.70	-2.05	-1.41	-2.10	-27.850
PIC	-0.32	-0.33	-1.09	-1.28	-0.65	0.43	-1.75	-0.13	-0.52	-0.65	-1.61	-0.78	-1.17	-0.69	-1.08	-1.17	-0.80	-11.042
QUE	0.44	-0.67	0.75	-1.08	-2.14	-3.10	-2.06	-1.17	0.30	-1.26	-0.82	-1.55	-2.99	-4.59	-2.61	-2.81	-1.59	-20.474
RIC	-0.96	-0.26	-0.43	-2.03	-1.93	-3.30	-4.49	-1.58	-0.69	-2.41	-3.58	-4.76	-3.86	-4.78	-0.72	-4.57	-2.52	-30.512
SHE	-1.25	-2.27	-1.20	-1.39	-3.87	-1.44	-0.99	-1.14	-1.97	-0.58	-2.23	-3.14	-0.89	-1.94	-2.58	-2.77	-1.85	-23.795
YAR	0.10	-0.97	-1.28	-1.75	-1.11	-3.40	-3.93	-1.66	-1.46	-0.49	-2.37	-0.57	-1.05	0.00	0.37	1.37	-1.14	-17.994
N.S.	-0.60	-0.80	-1.61	-2.00	-2.48	-1.94	-2.10	-1.31	-1.15	-1.16	-1.47	-1.01	-0.81	-1.11	-0.80	-0.32	-1.291	-18.543

Appendix F

Pupil to Teacher* Ratio(FTE)
Source: Dept. of Education

BOARD	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89	89-90	90-91	AVG
ANN	17.2	16.5	16.6	16.4	16.1	16.6	17.5	16.7	16.3	16.2	16.1	16.6
ANT	17.6	17.6	17.7	17.9	17.4	17.3	17.0	16.3	16.4	16.3	15.7	17.0
C-B	17.6	17.3	17.2	17.4	16.9	16.7	16.9	16.8	16.5	16.3	16.3	16.9
C-A	17.0	16.5	16.0	15.4	15.1	15.6	15.3	14.9	14.5	14.5	14.7	15.4
COL	18.5	18.5	18.0	17.9	17.7	17.7	17.7	17.6	16.8	16.0	16.7	17.6
CUM	17.2	16.8	17.0	17.5	17.2	17.0	16.8	16.6	16.0	15.9	16.1	16.7
DAR	16.3	16.2	15.3	15.0	15.2	15.1	15.5	15.0	14.6	14.5	15.1	15.3
DIG	16.5	16.0	15.8	16.4	16.5	16.2	15.3	15.4	14.8	14.8	15.3	15.7
GUY	16.2	16.2	16.0	15.5	15.2	15.2	15.5	15.3	14.6	14.7	14.6	15.4
HAL	14.1	13.8	13.7	14.1	13.5	13.4	13.3	13.4	13.3	13.3	13.6	13.6
HCO	17.0	16.7	16.9	17.4	17.2	16.9	16.9	16.8	16.3	16.3	16.5	16.8
HAN	18.6	18.2	17.3	17.5	18.0	17.8	17.1	16.8	16.4	16.3	17.3	17.4
INV	16.1	15.4	15.9	16.0	16.0	16.3	16.2	15.8	15.5	15.1	15.2	15.8
KIN	17.2	17.1	16.9	17.0	16.6	16.8	16.7	16.3	15.6	15.8	16.4	16.6
LUN	18.5	18.1	17.7	17.6	17.8	17.4	17.8	17.4	17.0	16.7	17.0	17.5
N-V	17.3	17.2	16.7	16.8	16.7	16.5	16.5	16.6	16.3	15.8	15.6	16.5
PIC	19.6	19.3	18.0	17.6	17.3	17.4	17.1	16.9	16.9	16.5	16.9	17.6
QUE	18.6	18.6	18.0	17.4	17.4	16.7	16.7	16.5	15.3	15.7	15.8	17.0
RIC	14.8	14.1	14.5	15.6	15.6	15.2	14.5	14.1	13.5	13.7	13.5	14.5
SHE	17.7	17.7	17.7	17.2	17.9	17.4	17.1	17.6	17.9	17.1	17.0	17.5
YAR	18.3	17.8	16.9	17.4	17.5	17.2	17.9	17.7	17.3	17.1	17.2	17.5
N.S.	17.0	16.8	16.5	16.7	16.5	16.4	16.4	16.2	15.8	15.7	15.9	16.4

** 'Teacher' in the ratio includes all professional teaching staff, including, superintendents and principals*

Financing Education by Local Taxes

An Unequal Burden

District School Board	*1990 Uniform Assessment ($)*	*1990 Operating Budget ($)*	*1% of Operating Budget ($)*	*Tax Levy Required to Finance 1% of Budget*
Guysborough	212,319,363	11,921,030	119,210	$0.056
Inverness	385,564,879	20,767,211	207,672	$0.054
Northside-Victoria	594,189,308	30,195,224	301,952	$0.051
Antigonish	399,642,006	18,891,445	188,914	$0.047
Richmond	276,869,227	12,352,203	123,522	$0.045
Digby	217,214,914	9,526,002	95,260	$0.044
Cape Breton	1,826,321,814	76,493,481	764,935	$0.042
Hants West	354,285,360	14,325,192	143,252	$0.040
Cumberland	652,381,143	24,863,673	248,637	$0.038
Pictou	1,131,325,374	40,773,699	407,737	$0.036
Clare-Argyle	406,128,665	14,487,148	144,871	$0.036
Colchester-E. Hants	1,526,922,103	51,667,075	516,671	$0.034
Shelburne	392,088,879	12,488,125	124,881	$0.032
Annapolis	553,229,008	17,115,994	171,160	$0.031
Halifax Co-Bedford	3,836,463,354	118,447,043	1,184,470	$0.031
Kings	1,655,603,546	47,015,925	470,159	$0.028
Yarmouth	452,224,950	12,635,031	126,350	$0.028
Lunenburg	1,307,092,745	31,457,710	314,577	$0.024
Queens	387,714,409	6,959,164	69,592	$0.018
Dartmouth	2,832,605,673	49,243,500	492,435	$0.017
Halifax	5,612,091,111	74,564,577	745,646	$0.013
		Provincial Average		$0.035

The Committee acknowledges and thanks The Inverness District School Board for presenting this chart.

Appendix H

Municipal Statistics, 1982/89 (in Thousands of $)

Annual Totals, by Type of Municipal Unit

YEAR	APPROPR TO DIST. SCHOOL BOARDS*	TOTAL EXPEND**	TOTAL TAXES*)	APPRO D S B 1982 =100	TOTAL EXPEN 1982 =100	TOTAL TAXES 1982 =100	(%) BOARD APPRO TO EXPEND	(%) BOARD APPRO TO TAXES
ANNUAL TOTALS FOR CITIES								
82	37701.2	196348.5	122016.5	100.0	100.0	100.0	19.2	30.9
83	39285.0	208042.4	129329.5	104.2	106.0	106.0	18.9	30.4
84	41472.8	221184.8	138034.9	110.0	112.6	113.1	18.8	30.0
85	45149.7	240370.8	146952.5	119.8	122.4	120.4	18.8	30.7
86	46972.9	249247.7	161415.5	124.6	126.9	132.3	18.8	29.1
87	47583.7	265168.2	171999.9	126.2	135.0	141.0	17.9	27.7
88	50486.5	280091.6	182096.6	133.9	142.7	149.2	18.0	27.7
89	53158.3	300976.9	196736.8	141.0	153.3	161.2	17.7	27.0
ANNUAL TOTALS FOR MUNICIPALITIES								
82	31737.2	155695.0	70041.9	100.0	100.0	100.0	20.4	45.3
83	33660.1	166367.1	77152.5	106.1	106.9	110.2	20.2	43.6
84	34717.9	175805.9	82117.4	109.4	112.9	117.2	19.7	42.3
85	37289.2	184441.2	88750.5	117.5	118.5	126.7	20.2	42.0
86	41181.7	197291.8	99265.8	129.8	126.7	141.7	20.9	41.5
87	40569.7	206517.0	108549.1	127.8	132.6	155.0	19.6	37.4
88	42142.9	223473.6	120587.5	132.8	143.5	172.2	18.9	34.9
89	45285.8	246704.5	137229.7	142.7	158.5	195.9	18.4	33.0
ANNUAL TOTALS FOR TOWNS								
82	10876.0	102909.7	54435.1	100.0	100.0	100.0	10.6	20.0
83	11119.2	110248.5	58691.4	102.2	107.2	107.8	10.1	18.9
84	11529.4	118180.9	62923.9	106.0	115.0	115.6	9.8	18.3
85	12195.9	126739.3	65813.4	112.1	123.3	120.9	9.6	18.5
86	13118.5	133714.6	70813.1	120.6	130.1	130.1	9.8	18.5
87	13727.2	145367.4	78496.2	126.2	141.4	144.2	9.4	17.5
88	14127.1	154325.4	83836.0	129.9	150.1	154.0	9.2	16.9
89	14887.9	164982.7	91284.3	136.9	160.4	167.7	9.0	16.3
ANNUAL TOTALS FOR ALL MUNICIPAL UNITS								
82	80314.4	454953.2	246493.5	100.0	100.0	100.0	17.7	32.6
83	84064.3	484658.0	265173.4	104.7	106.6	107.6	17.3	31.7
84	87720.1	515151.6	283076.2	109.2	113.3	114.8	17.0	31.0
85	94634.8	551551.3	301516.4	117.8	121.3	122.3	17.2	31.4
86	101273.1	580254.1	331494.4	126.1	127.6	134.5	17.5	30.6
87	101880.6	617052.6	359045.2	126.9	135.7	145.7	16.5	28.4
88	106756.5	657890.6	386520.1	132.9	144.6	156.8	16.2	27.6
89	113332.0	712564.1	425250.8	141.1	156.7	172.5	15.9	26.7

** Appropriations to School Boards are part of each municipal unit's 'Conditional Transfers to other Governments & Agencies' Expenditures; includes mandatory and supplementary funding.*

*** Total Expenditures do not include deficits or surpluses.*

**) Includes Residential, Commercial, Occupancy, Resource, Area Rates, Business Prop. & Other Taxes.*

Appendix I

Municipal Statistics, 1982 & 1989

Per Capita Appropriations, Expenditures & Taxes
Totals in Thousands ($)

Annapolis District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
AN	82	M	ANNA	1066.9	6375.3	2061.7	56.1	335.4	108.5	16.7	51.7
AN	89	M	ANNA	1763.7	9086.7	4059.8	84.5	435.6	194.6	19.4	43.4
AN	82	T	ANRO	40.7	539.2	272.4	64.5	854.5	431.7	7.5	14.9
AN	89	T	ANRO	69.2	953.3	536.6	109.7	1510.8	850.4	7.3	12.9
AN	82	T	BRIT	79.1	657.6	445.2	75.5	628.1	425.2	12.0	17.8
AN	89	T	BRIT	105.7	1078.7	664.4	90.2	921.0	567.3	9.8	15.9
AN	82	T	MIDD	72.6	1161.8	775.1	39.6	633.5	422.6	6.2	9.4
AN	89	T	MIDD	178	1931.5	1243.2	103.2	1119.4	720.5	9.2	14.3
AN	82	TOTAL		1259.3	8733.9	3554.4	55.9	387.8	157.8	14.4	35.4
AN	89	TOTAL		2116.6	13050.2	6504	86.8	535.1	266.7	16.2	32.5

Antigonish District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
AT	82	M	ANTM	891.6	3702	1818	69.1	286.9	140.9	24.1	49.0
AT	89	M	ANTM	937.9	4975.2	2675	67.4	357.4	192.2	18.9	35.1
AT	82	T	ANTT	493.7	3379.6	1970.5	94.9	649.3	378.6	14.6	25.1
AT	89	T	ANTT	578	4566	2616.2	107.9	852.6	488.5	12.7	22.1
AT	82	TOTAL		1385.3	7081.6	3788.5	76.5	391.0	209.2	19.6	36.6
AT	89	TOTAL		1515.9	9541.2	5291.2	78.6	495.0	274.5	15.9	28.6

Clare-Argyle School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
CA	82	M	ARYG	419.6	2232.1	1166.4	46.9	249.4	130.3	18.8	36.0
CA	89	M	ARYG	777	4023.2	2242	85.1	440.4	245.4	19.3	34.7
CA	82	M	CLAR	430	2828.3	1425.7	44.8	294.7	148.5	15.2	30.2
CA	89	M	CLAR	724.3	4440.4	2579.4	73.6	451.0	262.0	16.3	28.1
CA	82	TOTAL		849.6	5060.4	2592.1	45.8	272.8	139.8	16.8	32.8
CA	89	TOTAL		1501.3	8463.6	4821.4	79.1	445.9	254.0	17.7	31.1

Cape Breton School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
CB	82	M	CAPB	2356.6	14652.4	6480.1	50.8	315.8	139.7	16.1	36.4
CB	89	M	CAPB	3330.5	21783.5	10750.6	70.0	457.8	225.9	15.3	31.0
CB	82	T	DOMN	95.4	1247	400.5	33.4	436.6	140.2	7.7	23.8
CB	89	T	DOMN	114	1820.3	549.4	42.6	679.9	205.2	6.3	20.7
CB	82	T	GLAC	1293.9	11269.9	4393.1	60.3	525.0	204.7	11.5	29.5
CB	89	T	GLAC	1091.3	16887.2	7243.6	55.3	856.4	367.4	6.5	15.1
CB	82	T	LOUS	132	838.3	408.4	93.6	594.5	289.6	15.7	32.3
CB	89	T	LOUS	92.3	1011.5	682.7	70.3	769.9	519.7	9.1	13.5
CB	82	T	NWAT	273.2	4419.5	1426	31.0	501.8	161.9	6.2	19.2
CB	89	T	NWAT	511.6	5958.5	1936.1	64.2	748.1	243.1	8.6	26.4
CB	82	C	SYDY	3745.6	22447.2	10125.1	125.8	753.7	340.0	16.7	37.0
CB	89	C	SYDY	2324.4	30312.7	14722.2	86.5	1128.3	548.0	7.7	15.8
CB	82	TOTAL		7896.7	54874.3	23233.2	71.3	495.6	209.8	14.4	34.0
CB	89	TOTAL		7464.1	77773.7	35884.6	70.3	732.9	338.1	9.6	20.8

Colchester-East Hants District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
CE	82	M	COLC	1235.4	7076.3	3143.4	42.2	241.8	107.4	17.5	39.3
CE	89	M	COLC	2180.5	10793.4	5647.6	65.0	321.8	168.4	20.2	38.6
CE	82	M	HA-E	536.4	3443	1779.7	34.5	220.3	113.9	15.6	30.3
CE	89	M	HA-E	1198.1	6650.1	4471.2	59.6	330.9	222.5	18.0	26.8
CE	82	T	STEW	44.9	513	263.9	38.2	437.0	224.8	8.8	17.0
CE	89	T	STEW	73.2	741.8	390.7	54.9	556.4	293.0	9.9	18.7
CE	82	T	TRUR	896.4	7559.2	4902.3	70.1	591.1	383.4	11.9	18.3
CE	89	T	TRUR	1177.5	11914.5	7708.9	101.3	1024.8	663.1	9.9	15.3
CE	82	TOTAL		2715.1	18591.5	10089.3	46.1	315.9	171.4	14.6	26.9
CE	89	TOTAL		4629.3	30099.8	18218.4	69.5	452.0	273.6	15.4	25.4

Cumberland District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
CU	82	T	AMHE	593.4	4985.7	2885.5	61.3	514.8	298.1	11.9	20.6
CU	89	T	AMHE	753.2	8410.8	4580.9	78.0	870.6	474.2	9.0	16.4
CU	82	M	CUMB	985.4	4913.1	2182.7	56.7	282.7	125.6	20.1	45.1
CU	89	M	CUMB	1293.1	7665	3548.8	74.8	443.2	211.0	16.9	35.4
CU	82	T	OXFO	88.8	804.8	420.5	60.4	547.5	286.1	11.0	21.1
CU	89	T	OXFO	104.2	1286.5	658.6	79.8	985.4	504.5	8.1	15.8
CU	82	T	PARR	89.4	1082.5	326.7	49.7	601.7	181.6	8.3	27.4
CU	89	T	PARR	101.4	1577.8	614.8	60.5	941.1	366.7	6.4	16.5
CU	82	T	SPRH	232.9	2898.1	970.6	47.6	591.9	198.2	8.0	24.0
CU	89	T	SPRH	255.2	4550.9	1346.1	55.8	994.9	294.3	5.6	19.0
CU	82	TOTAL		1989.9	14684.2	6787	56.5	416.8	192.6	13.6	29.3
CU	89	TOTAL		2507.1	23491	10849.2	72.6	680.7	314.4	10.7	23.1

Dartmouth District School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
DA	82	C	DART	10160.2	55355.9	37074.4	163.1	888.9	595.3	18.4	27.4
DA	89	C	DART	15655.9	88834.2	63787.6	232.1	1316.7	945.5	17.6	24.5
DA	82	TOTAL		10160.2	55355.9	37074.4	163.1	888.9	595.3	18.4	27.4
DA	89	TOTAL		15655.9	88834.2	63787.6	232.1	1316.7	945.5	17.6	24.5

Digby District School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
DI	82	M	DIGM	735	3477.7	1429.5	77.1	364.8	150.0	21.1	51.4
DI	89	M	DIGM	647	5485.3	2152.9	67.2	569.8	223.6	11.8	30.1
DI	82	T	DIGT	225.2	1605.9	789.1	88.0	627.8	308.5	14.0	28.5
DI	89	T	DIGT	249.4	2681.9	1432.3	99.8	1072.7	572.9	9.3	17.4
DI	82	TOTAL		960.2	5083.6	2218.6	79.4	420.4	183.5	18.9	43.3
DI	89	TOTAL		896.4	8167.2	3585.2	73.9	673.4	295.6	11.0	25.0

Guysborough County District School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
GU	82	T	CANS	114.2	934.6	308.1	91.0	744.7	245.5	12.2	37.1
GU	89	T	CANS	103.8	1422.3	566.5	79.4	1087.8	433.3	7.3	18.3
GU	82	M	GUYS	603.8	2961.6	763.9	81.9	402.0	103.7	20.4	79.0
GU	89	M	GUYS	439.2	4329.8	1250.6	60.7	598.2	172.8	10.1	35.1
GU	82	T	MULG	86.9	830.6	220	79.1	755.8	200.2	10.5	39.5
GU	89	T	MULG	66.4	1303.7	481.7	65.4	1284.4	474.6	5.1	13.8
GU	82	M	ST.M	306	977.7	411.9	101.0	322.7	135.9	31.3	74.3
GU	89	M	ST.M	268.6	1344	568.4	85.6	428.5	181.2	20.0	47.3
GU	82	TOTAL		1110.9	5704.5	1703.9	184.1	945.4	282.4	19.5	65.2
GU	89	TOTAL		878	8399.8	2867.2	119.7	1145.6	391.1	10.5	30.6

Halifax County-Bedford District School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
HB	82	T	BEDF	921.5	5142.3	3228.8	136.0	758.8	476.4	17.9	28.5
HB	89	T	BEDF	1717.2	11443.9	8883.3	192.2	1280.8	994.2	15.0	19.3
HB	82	M	HALM	10414.8	46107.4	20648.9	99.7	441.3	197.6	22.6	50.4
HB	89	M	HALM	13745.5	77656.6	47421.2	105.0	593.2	362.2	17.7	29.0
HB	82	TOTAL		11336.3	51249.7	23877.7	101.9	460.7	214.6	22.1	47.5
HB	89	TOTAL		15462.7	89100.5	56304.5	110.6	637.1	402.6	17.4	27.5

Hants West District School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
HW	82	M	HA-W	562.8	3602.8	1603.4	45.2	289.3	128.7	15.6	35.1
HW	89	M	HA-W	978.7	5549.4	3037.1	69.8	396.0	216.7	17.6	32.2
HW	82	T	WIND	216.5	2378.8	1292.5	59.4	652.4	354.5	9.1	16.8
HW	89	T	WIND	341.9	3804.4	2227.1	92.9	1034.0	605.3	9.0	15.4
HW	82	TOTAL		779.3	5981.6	2895.9	48.4	371.5	179.9	13.0	26.9
HW	89	TOTAL		1320.6	9353.8	5264.2	74.6	528.7	297.5	14.1	25.1

Halifax City School Board

SCHOOL BOARD	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
HX	82	C	HALC	23795.4	118545.	74817	207.6	1034.5	652.9	20.1	31.8
HX	89	C	HALC	35178	181830	118227	311.8	1611.8	1048.0	19.3	29.8
HX	82	TOTAL		23795.4	118545.	74817	207.6	1034.5	652.9	20.1	31.8
HX	89	TOTAL		35178	181830	118227	311.8	1611.8	1048.0	19.3	29.8

Inverness District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
IN	82	M	INVN	1338.9	7625.1	3054.4	72.4	412.5	165.2	17.6	43.8
IN	89	M	INVN	1179.8	9919.1	4804.1	66.4	558.2	270.4	11.9	24.6
IN	82	T	PHAW	515.7	3771.8	1846	133.9	979.7	479.5	13.7	27.9
IN	89	T	PHAW	322.1	4319	2241.5	82.9	1112.2	577.2	7.5	14.4
IN	82	TOTAL		1854.6	11396.9	4900.4	83.0	510.2	219.4	16.3	37.8
IN	89	TOTAL		1501.9	14238.1	7045.6	69.4	657.6	325.4	10.5	21.3

Kings County District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
KI	82	T	BERW	84.4	832.8	565.7	49.7	490.2	333.0	10.1	14.9
KI	89	T	BERW	202.8	1643.9	1083.2	87.1	706.4	465.4	12.3	18.7
KI	82	T	HANP	0	811	622.2	0.0	581.4	446.0	0.0	0.0
KI	89	T	HANP	187.9	1426.1	1167.7	141.4	1073.5	879.0	13.2	16.1
KI	82	T	KENT	281.7	3200.1	2074.3	56.6	643.4	417.0	8.8	13.6
KI	89	T	KENT	535.7	5569.8	3717.3	99.5	1034.6	690.5	9.6	14.4
KI	82	M	KING	2728.9	10742	5744.9	68.5	269.7	144.2	25.4	47.5
KI	89	M	KING	5129.8	18314.2	11229.2	114.2	407.8	250.1	28.0	45.7
KI	82	T	WOLF	138.7	2017.8	1226	42.9	623.7	379.0	6.9	11.3
KI	89	T	WOLF	261.9	3313.6	2067.4	79.2	1001.5	624.9	7.9	12.7
KI	82	TOTAL		3233.7	17603.7	10233.1	63.2	344.3	200.1	18.4	31.6
KI	89	TOTAL		6318.1	30267.6	19264.8	110.3	528.6	336.5	20.9	32.8

Lunenburg County District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
LU	82	T	BRIW	712.8	5070.8	3324.8	106.9	760.4	498.5	14.1	21.4
LU	89	T	BRIW	1099.5	8536.8	6409	167.1	1297.8	974.3	12.9	17.2
LU	82	M	CHES	688.9	2957.5	1558.3	67.3	288.8	152.1	23.3	44.2
LU	89	M	CHES	1173.7	5111.5	3140.3	107.9	469.9	288.7	23.0	37.4
LU	82	M	LUNM	1331	6881.1	2819	54.1	279.8	114.6	19.3	47.2
LU	89	M	LUNM	2206.9	10575.6	6370.3	86.0	412.3	248.4	20.9	34.6
LU	82	T	LUNT	187.4	1707.7	1200.8	62.2	566.6	398.4	11.0	15.6
LU	89	T	LUNT	267.8	2973.8	1783.5	91.1	1011.3	606.5	9.0	15.0
LU	82	T	MAHN	73.2	568	338.9	59.6	462.5	276.0	12.9	21.6
LU	89	T	MAHN	101	860	501.4	101.8	867.2	505.6	11.7	20.1
LU	82	TOTAL		2993.3	17185.1	9241.8	65.4	375.7	202.0	17.4	32.4
LU	89	TOTAL		4848.9	28057.7	18204.5	103.1	596.5	387.0	17.3	26.6

Northside-Victoria District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
NV	82	M	VICT	565.5	3276.4	1461.7	67.1	388.6	173.4	17.3	38.7
NV	89	M	VICT	750.5	4919.6	2175	84.3	552.3	244.2	15.3	34.5
NV	82	T	NSYN	355.4	3766.8	1957.9	45.4	481.7	250.4	9.4	18.2
NV	89	T	NSYN	472.5	6064.8	3180.3	65.5	841.0	441.0	7.8	14.9
NV	82	T	SYDM	278	3109.9	1235	32.7	365.8	145.3	8.9	22.5
NV	89	T	SYDM	370.2	5628.7	2408.5	47.9	727.7	311.4	6.6	15.4
NV	82	TOTAL		1198.9	10153.1	4654.6	48.4	410.2	188.0	11.8	25.8
NV	89	TOTAL		1593.2	16613.1	7763.8	66.8	696.5	325.5	9.6	20.5

Pictou District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
PI	82	T	NGLA	595.6	7154.3	4322.6	56.9	683.7	413.1	8.3	13.8
PI	89	T	NGLA	881.3	10714.1	6568.7	90.9	1105.6	677.8	8.2	13.4
PI	82	M	PICM	1431	6591	3001.5	64.6	297.6	135.5	21.7	47.7
PI	89	M	PICM	2381.5	11640.3	6939.5	102.8	502.7	299.7	20.5	34.3
PI	82	T	PICT	165.5	2588.1	1120.1	35.8	559.2	242.0	6.4	14.8
PI	89	T	PICT	240.8	4242.2	1449.7	56.6	997.8	341.0	5.7	16.6
PI	82	T	STEL	246.4	2646	1466.8	45.3	486.8	269.9	9.3	16.8
PI	89	T	STEL	409.5	4242.5	2648.8	79.9	827.5	516.6	9.7	15.5
PI	82	T	TREN	162.9	2121.4	1550.5	51.6	672.6	491.6	7.7	10.5
PI	89	T	TREN	198.7	3455.3	1197.9	65.6	1140.5	395.4	5.8	16.6
PI	82	T	WEST	121.6	1925.1	646.1	26.9	425.7	142.9	6.3	18.8
PI	89	T	WEST	184.40	3188.20	1126.40	45.2	780.9	275.9	5.8	16.4
PI	82	TOTAL		2723	23025.9	12107.6	54.1	457.3	240.5	11.8	22.5
PI	89	TOTAL		4296.2	37482.6	19931	87.1	759.7	404.0	11.5	21.6

Queens District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
QE	82	T	LIVR	180.9	1909.7	1011.5	54.8	578.0	306.1	9.5	17.9
QE	89	T	LIVR	274.2	3313.5	2044.9	83.4	1007.7	621.9	8.3	13.4
QE	82	M	QUEN	783.8	3021.6	1876.9	79.8	307.6	191.1	25.9	41.8
QE	89	M	QUEN	1210.3	5586.8	3357.8	123.0	568.0	341.4	21.7	36.0
QE	82	TOTAL		964.7	4931.3	2888.4	73.5	375.7	220.1	19.6	33.4
QE	89	TOTAL		1484.5	8900.3	5402.7	113.1	678.2	411.7	16.7	27.5

Richmond District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
RI	82	M	RICH	1048	5828.6	2550.2	85.3	474.5	207.6	18.0	41.1
RI	89	M	RICH	1089.3	6516.8	3244.9	94.6	566.2	282.0	16.7	33.6
RI	82	TOTAL		1048	5828.6	2550.2	85.3	474.5	207.6	18.0	41.1
RI	89	TOTAL		1089.3	6516.8	3244.9	94.6	566.2	282.0	16.7	33.6

Shelburne County District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
SH	82	M	BARR	358.2	2166.2	1027.3	46.6	282.1	133.8	16.5	34.9
SH	89	M	BARR	584.1	3536.1	1750.4	73.6	445.8	220.7	16.5	33.4
SH	82	T	CLHA	57.6	625.3	327.2	54.4	590.5	309.0	9.2	17.6
SH	89	T	CLHA	101.8	952.3	627.8	90.3	844.8	556.9	10.7	16.2
SH	82	T	LOCK	47.8	803.7	321.3	51.5	865.1	345.9	5.9	14.9
SH	89	T	LOCK	94.4	1194.1	596.2	104.0	1315.1	656.6	7.9	15.8
SH	82	M	SHEM	379.9	1554.8	735.1	70.9	290.2	137.2	24.4	51.7
SH	89	M	SHEM	491.4	2589.5	1373.1	91.5	482.1	255.7	19.0	35.8
SH	82	T	SHET	131.3	1584.4	718.5	57.0	688.0	312.0	8.3	18.3
SH	89	T	SHET	174.2	2363.4	1318.3	75.1	1019.3	568.5	7.4	13.2
SH	82	TOTAL		974.8	6734.4	3129.4	56.3	388.6	180.6	14.5	31.1
SH	89	TOTAL		1445.9	10635.4	5665.8	81.9	602.3	320.9	13.6	25.5

Yarmouth District School Board

SCBO	YEAR	TYPE	MUNI UNIT	APPRO TO DIS. SCHOOL BOARD	TOTAL EXPEN	TOTAL TAXES	APPRO TO DSB PER CAPITA	TOTAL EXPEN PER CAPITA	TOTAL TAXES PER CAPITA	(%) BOARD APPRO TO EXPEN	(%) BOARD APPRO TO TAXES
YA	82	M	YARM	536.8	2701	1297.3	54.5	274.4	131.8	19.9	41.4
YA	89	M	YARM	804.4	4212.4	2340.5	74.3	389.3	216.3	19.1	34.4
YA	82	T	YART	548.4	4346.6	2858.7	73.1	579.6	381.2	12.6	19.2
YA	89	T	YART	823.7	7535.1	4782.7	106.9	977.9	620.7	10.9	17.2
YA	82	TOTAL		1085.2	7047.6	4156	62.6	406.4	239.7	15.4	26.1
YA	89	TOTAL		1628.1	11747.5	7123.2	87.9	634.1	384.5	13.9	22.9

Appendix J

Personal Income Taxes, by Province

1988 Taxation Year

Source: The National Finances

	Taxpayers	Federal Inc. Tax (Mil$)	Provin. Inc. Tax (Mil$)	Federal per Taxpayer	Provin. per Taxpayer	Total per Taxpayer	Median Incomes ($)	Fed. as %of Median	Pro. as %of Median	Total as %of Median
Nfld	224050.0	558.2	327.2	2491.4	1460.4	3951.8	22389.0	0.111	0.065	0.177
PEI	57400.0	138.9	78.4	2419.9	1365.9	3785.7	22578.0	0.107	0.060	0.168
N.S.	394310.0	1219.4	675.2	3092.5	1712.4	4804.8	23214.0	0.133	0.074	0.207
N.B.	307770.0	868.5	509.4	2821.9	1655.1	4477.0	23164.0	0.122	0.071	0.193
Que *	3171880.0	10151.5	3.8	3200.5	N/A	3200.5	25415.0	0.126	N/A	0.126
Ont	5037350.0	21948.3	10994.3	4357.1	2182.6	6539.7	30199.0	0.144	0.072	0.217
Mani	505170.0	1494.0	987.6	2957.4	1955.0	4912.4	24784.0	0.119	0.079	0.198
Sask	436520.0	1268.3	800.8	2905.5	1834.5	4740.0	24163.0	0.120	0.076	0.196
Alta	1171090.0	4482.7	2157.1	3827.8	1842.0	5669.8	28986.0	0.132	0.064	0.196
B.C.	1482010.0	5609.7	2813.7	3785.2	1898.6	5683.8	26060.0	0.145	0.073	0.218
TOTAL	12843870.0	48034.4	19417.7	3739.9	1511.8	5251.7	27092.0	0.138	0.056	0.194

** Quebec collects its own Personal Income Tax*

Appendix K

10/29/91

NOVA SCOTIA DEPARTMENT OF EDUCATION

PROVINCIAL SUMMARY REPORT

	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	Cummulative change
ENROLMENT	185,585	181,685	170,302	177,240	175,162	172,614	170,864	169,478	167,586	166,263	-19,322
% change		-2.10%	-1.31%	-1.15%	-1.16%	-1.47%	-1.01%	-0.81%	-1.11%	-0.80%	-10.41%
TEACHERS	11,016	11,000	10,961	10,770	10,814	10,751	10,664	10,708	10,856	10,897	-119
FTE	10,904.3	10,841.0	10,847.4	10,627.9	10,631.1	10,551.2	10,422.3	10,451.2	10,580.4	10,611.8	-293
FTE % change		-0.58%	0.06%	-2.02%	0.03%	-0.75%	-1.22%	0.28%	1.33%	0.20%	-2.68%

TEACHERS BY POSITION (FTE)	Administration	Regular	Spec Subjects	Spec Educ	Total	P T R	AVG SAL	COST/PUPIL
1982-83	1,234.5	7,139.2	1,804.0	669.7	10,847.4	16.5	30,251	2,506
1985-86	1,316.0	6,736.1	1,780.3	716.8	10,551.2	16.4	38,143	3,247
1986-87	1,210.5	6,696.3	1,811.0	693.5	10,422.3	16.4	39,217	3,376
1987-88	1,160.8	6,723.7	1,829.2	737.5	10,451.2	16.2	40,423	3,540
1988-89	1,221.1	6,819.0	1,712.7	736.7	10,580.4	15.8	41,899	3,771
1989-90	1,248.6	6,744.4	1,850.1	768.7	10,611.8	15.7	43,161	4,010

COMPARISON OF SCHOOL SIZE	Enrolment	Number of Schools	Avg Pupils per School	Sept. 30 G. S. F.	Avg. G.S.F. per Pupil	Avg. G.S.F. per School
1980-81	185,585	600	309	19,181,059	103	31,968
1985-86	172,614	554	312	18,201,489	111	34,660
1989-90	166,263	518	320	19,387,080	117	37,355

	1982 Actual	1983 Actual	1984 Actual	1985 Actual	1986 Actual	1987 Actual	1988 Actual	1989 Actual	% Incr Prev Year	1990 Budget	% Incr Prev Year	1990 as % of 1982
TOTAL OPERATING EXPENSES	449,365,059	500,565,799	526,410,890	560,452,072	576,840,160	589,965,477	632,047,743	667,967,526	5.68%	699,509,765	4.58%	155.46%
OPERATING REVENUE												
PROVINCIAL GRANT *	368,569,269	402,891,090	424,030,643	443,706,052	456,577,142	464,019,108	508,378,367	530,649,270	4.38%	551,604,718	3.95%	149.66%
% of Total Operating Expenses	82.02%	80.50%	80.55%	79.19%	79.15%	80.67%	80.43%	79.44%		78.86%		
SUPP PROVINCIAL GRANT						8,971,085	11,307,817	10,033,313	-6.23%	10,631,674	0.46%	
% of Total Operating Expenses						1.50%	1.79%	1.50%		1.52%		
MUNICIPAL CONTRIBUTION *	80,003,693	85,431,070	88,310,484	95,687,744	102,766,321	103,293,136	107,050,862	114,673,681	6.22%	120,434,800	12.00%	150.54%
% of Total Operating Expenses	17.80%	17.07%	16.78%	17.25%	17.82%	17.21%	17.00%	17.17%		16.38%		
SUPP MUNICIPAL GRANT	30,511,971	30,094,968	29,394,230	28,723,902	28,983,693	21,505,677	21,430,131	22,308,119	4.10%	20,305,778	27.24%	93.02%
% of Total Operating Expenses	6.79%	6.01%	5.39%	5.13%	5.02%	3.60%	3.39%	3.34%		4.06%		
BOARD REVENUES	12,836,412	14,247,388	17,172,864	18,018,253	21,422,643	19,571,503	20,573,389	25,012,727	21.58%	16,504,295	-22.02%	151.91%
% of Total Operating Expenses	2.86%	2.85%	3.26%	3.21%	3.71%	3.26%	3.26%	3.74%		2.79%		
PROVINCIAL CAPITAL GRANTS												
CAPITAL EQUIP & REPAIRS	6,425,370	5,319,138	5,500,058	5,840,246	6,496,434	7,858,835	8,183,473	8,681,072	6.08%	2,170,233	-75.00%	33.79%
CAPITAL BUS PURCHASE		2,518,200	2,518,504	3,046,296	4,079,400	4,027,826	4,090,800	4,479,840	9.51%	3,727,320	-16.80%	
CAPITAL DEBT SERVICE	34,118,834	36,813,503	35,754,603	37,348,079	33,699,282	35,187,873	38,648,864	43,853,522	13.47%	48,289,075	10.11%	141.53%

* Includes corresponding Supplementary Grant.

Appendix L

OPERATING COST PER PUPIL

By School Board

Source: Dept. of Education

BOARD	1982	1983	1984	1985	1986	1987	1988	1989	1990	90% of 82
Anna	2314	2696	2946	3175	3194	3388	3688	3980	4222	182.5%
Anti	2413	2721	2853	3112	3250	3464	3616	3831	4171	172.9%
C.B.	2390	2640	2845	3126	3221	3320	3534	3756	4007	167.7%
Cl-A	2643	3080	3367	3587	3687	3882	4183	4455	4698	177.8%
Colc	2258	2598	2723	2948	3063	3215	3412	3785	3924	173.8%
Cumb	2388	2709	2844	3107	3183	3386	3591	3834	4073	170.6%
Dart	2748	3078	3274	3577	3660	3849	4076	4356	4469	162.6%
Digb	2394	2778	2964	3130	3469	3685	4049	4267	4606	192.4%
Guys	2586	2965	3281	3597	3764	3908	4229	4525	4856	187.8%
Hflx	3196	3504	3796	4116	4370	4506	4769	4969	5227	163.5%
HC-B	2471	2756	2899	3112	3210	3397	3621	3810	3932	159.1%
Ha-W	2340	2657	2771	2913	3140	3283	3590	3840	4106	175.5%
Invr	2721	3097	3217	3436	3616	3778	4049	4369	4555	167.4%
King	2541	2802	3036	3195	3325	3556	3824	4055	4214	165.8%
Lune	2262	2612	2723	2977	3062	3232	3407	3673	3798	167.9%
No-V	2536	2968	3122	3355	3505	3611	3811	4073	4324	170.5%
Pict	2124	2517	2707	2959	3078	3282	3481	3737	3954	186.2%
Quen	2239	2498	2664	2900	3097	3222	3613	3906	4229	188.9%
Rich	2835	3089	3301	3598	3922	4215	4572	4876	5238	184.8%
Shel	2250	2665	2802	2991	3265	3337	3538	3824	4143	184.1%
Yarm	2414	2636	2829	3060	3104	3208	3413	3593	3783	156.7%
N.S.	2506	2824	3005	3247	3376	3540	3771	4018	4217	168.3%

Appendix M

Interim District School Board Agreement
Pictou District School Board

Schedule F

FUNDING ARRANGEMENTS

(1) When this district school board requires additional municipal contributions toward expenditure levels not covered by the funding formulas:

(A) The decision to collect said contributions shall require the support of 80% of the membership of the district school board; and

(B) The share of the amount to be collected from each municipal unit shall be in the same ratio to the total contribution from all units as the uniform assessment in the unit is to the total uniform assessment in the district.

(2) Municipal contributions toward the district school board operations shall be made to correspond with the frequency and timing of payments by the Department of Education (i.e. - in twelve equal payments, one on the 15th of each month).

(3) To provide for the sharing of district board costs until the district board assumes full fiscal responsibility.

(A) Cheques from the Department of Education will be mailed to the Pictou Interim District School Board and forwarded to the acting secretary-treasurer (J.K. Langille) for distribution to school boards listed in Schedule A;

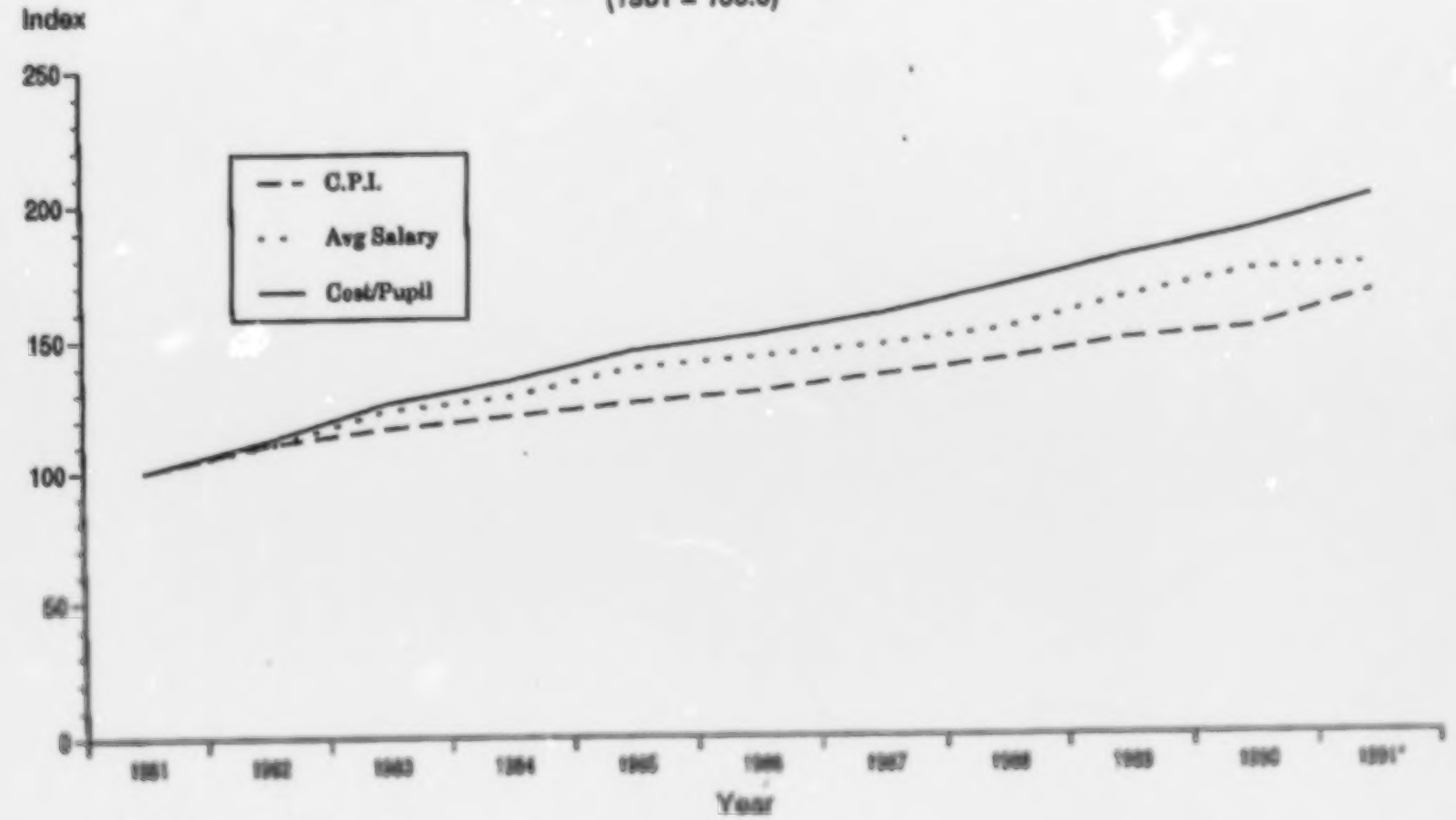
(B) The school boards listed in Schedule A shall continue to carry on day to day operations until a time determined by the Interim District School Board.

Nova Scotia Department of Education

Comparison of Rate of Increase of C.P.I., Average Salary & Cost per Pupil

(1981 = 100.0)

Appendix N



*C.P.I. is based on Aug 1991.
Avg Salary & Cost per Pupil are based on Projected Numbers.

1991 as % of 1981
C.P.I. = 165.36%
Avg Salary = 176.65%
Cost/Pupil = 201.07%

Section VIII

ACKNOWLEDGEMENTS

The Committee would like to acknowledge the help and cooperation of all those who assisted the Committee in its work and in the preparation of this report, a special thank you to those who took the time to meet with the Committee and otherwise offered advice and assistance. In particular, the Committee thanks all those who appeared before the Committee or submitted written presentations. They are listed on the following pages:

ORAL AND WRITTEN PRESENTERS:

Yarmouth & Clare/Argyle
September 10-11

Yarmouth District School Board
Martha Cassidy, Chairperson
David Ayre, Chief Financial Officer
John Daley, Superintendent of Education

Town of Yarmouth
Greg Warner, Town Solicitor
R.E. Gallant, Chief Administration Officer

Municipality of Yarmouth
Robert Anthony, Warden
Bill Scott, Municipal Clerk

Conseil Scolaire - Clare Argyle School Board
Donald Pothier, Chairman

Federation of Acadian Parents of Nova Scotia
Andre Valotaire
Mrs. Murielle Comeau

Wedgeport Home and School Association
Cyrille LeBlanc, President

Municipality of the District of Clare
Jean Melanson, Warden

Municipality of Barrington
Cecil O'Donnell, Warden
Kent Blades, Chairman

Municipality of Argyle
J. Gordon Wood, Warden
Robert Thibault, Clerk/Treasurer
Edward LeBlanc, Councillor

Shelburne County District School Board
Margaret Stoddard, Chairperson
John Ross, Superintendent
Richard Smith, Secretary/Treasurer

Private Citizen

Hugh Lennon

Bridgewater
September 12-13

Queens District School Board
Marilyn Large, President
Grace Beuree, Superintendent of Schools
John Rowinski, Chief Financial Officer

Town of Liverpool
Ron Lane, Mayor

Town of Lunenburg
Laurence Mawhinney, Mayor

Lunenburg County District School Board
Kate Carmichael, Chairperson
Norman Johnston, Superintendent of Schools
Jerome Tanner, Chief Financial Officer

Lunenburg Board of Trade
Don Wilson, President

Town of Bridgewater
Tom Bird, Mayor

South Shore Labour Council
Gerald Bowles, President

Halifax
September 17-18

Nova Scotia Teachers Union
Emmett Currie, Executive Director
Ron Morrison, Assistant Executive Director

Nova Scotia School Boards Association
Marilyn Large, President
Sandra Everett, Vice-President
Stan Surette, Executive Director

Halifax City Council
Laszlo Lichter, Warden
Ken Meech, Chief Executive Officer

Halifax Co. - Bedford District School Board
Lloyd Gillis, Chief Executive Officer
Jim Reid, Board Chairman

Association of Nova Scotia Educational Administrators
Reid Harrison, Superintendent of Schools, Dartmouth
Grace Beuree, Superintendent of Schools, Queens County
Gordon Young, Director of Education, Halifax City District School Board

Dartmouth District School Board
Sandra Everett, Chairperson
Reid Harrison, Superintendent of Schools
David Gray, Chief Financial Officer/Treasurer

Eastern Passage Ratepayers Association
Don Blakely, Vice-Chairman
Bill Stanbrook, President

Halifax District Parent Teacher Association
Ken Watkins, Co-Chairman
Carolyn MacFarlane, Co-Chairman

City of Halifax
Ron Wallace, Mayor
Barry Allen, Senior Solicitor
Bernard Smith, Director of Finance

Halifax City School Board
David MacAdam, Chairman
Gordon Young, Director of Education
Wayne Stroud, Co-ordinator of Finance

Private Citizens

Errol Zwicker, Lunenburg

Don Boutilier, Halifax County Councillor

Janet Carney, Halifax

Shirley Towill, Bedford

Nancy Bowes, Halifax

Paul Hyland, Halifax

Kentville
September 24-25

Town of Windsor
Earle Hood, Mayor

Annapolis District School Board
J.L. MacDonald, Superintendent of Schools

Municipality of the County of Kings
G.W. Buchan, Warden
Ric Ramsay, Chief Administrative Officer

Town of Hantsport
Joseph McGinn, Town Clerk
Leonard McCully, Mayor

Myrtle Tree Farm
Aaron

Hants West District School Board
Roland Hanson, Chairman
Colin Purdy, Superintendent
Ken Nelson, Chief Financial Officer

Town of Kentville
Dorine Taylor, Mayor
Gary Morris, Chief Administrative Officer

Kings County District School Board
Don Trites, Chairman
Jim Gunn, Superintendent of Schools

Private Citizen

George Walker

Sue Ward

Harry How, Q.C.

Janet Newton

Halifax
September 25

Union of Nova Scotia Municipalities
Mayor John Savage, President
Ken Simpson, Executive Director
Bill Cox, Q.C.
Ken Wilkinson, Past President

Municipality of West Hants
Pat Gould-Thorpe, Councillor

Nova Scotia Federation of Home and School Associations
Colin May, President
Anne White, Past President

Truro
September 27

Springhill Chamber of Commerce
W.H. (Bill) Mont

Municipality of East Hants
Neville Glover, Municipal Clerk & Chief Administrative Officer
Connie Nolan, Director of Finance

Nova Scotia Teachers Union Colchester-East Hants Local
Al Kennedy, President, Colchester-East Hants Local
Dave Fulton, Provincial Executive Member

Cumberland District School Board
Shelia Stanley, Chairperson
Gary Miller, Assistant Superintendent
Ray Bugley, Chief Financial Officer

Town of Truro
Douglas Carter, Mayor
Dave Gilroy, Town Clerk
John Wheelock, Deputy Mayor

Colchester-East Hants District School Board
Reid MacVicar, Chairman
Tony Westlake, Secretary-Treasurer
Bill Whelan, Superintendent of Schools

Private Citizen

Carolyn Drysdale

Antigonish
October 1

Town of Westville
Mary D. Daley, Mayor
Gary Rankin, Chief Administrator

Town of Antigonish
Colin Chisholm, Mayor
Brian MacNeil, Town Clerk

Municipality of the County of Antigonish
Hyland Fraser, Warden
Alan Bond, Clerk/Treasurer

Antigonish District School Board
Charles Curry, Chairman
Marie Feltmate, Vice-Chairman
Bill MacNeil, Superintendent of Schools

Pictou District School Board
Elda Deagle, Chairman
Elmer MacDonald, Chief Executive Officer
Robert Renouf, Chief Finance Officer

Port Hawkesbury
October 3

Whycocomagh School Trustees
Andy Parland

Municipality of Richmond County
Louis Digout, Chief Administrative Officer
Madeline Libbus, Warden

Comite de Parents des Ecole acadiennes du Comte de Richmond
Louise Marchand

Nova Scotia Teachers Union, Richmond Local
Lorena Forbrigger, Chairman, Res. No. 2088 Brief Committee
George Landry, President
Cetus David, Member of the Committee
W.A. MacNeil, Member of the Committee

Comite Parents/Professeurs de l'ecole NDA a Cheticamp
Ginette Chaisson, Treasurer
Ginette Deveau, Secretary

La Federation des Parents Acadiens de la Nouvelle Ecosse (FPANE)
Marie-Germaine d'Entremont, Executive Director

Judique-Creignish Consolidated High School Trustees
John MacInnis, Past Chairman
Don MacPhee

Inverness County Schools
Charles MacArthur, MLA, Inverness North
Stewart Gillis, Chairman of the Board of Trustees, Margaree

Municipality of the County of Inverness
Alonzo Murray, Chief Administrative Officer
Ed MacDonald, Warden

Richmond District School Board
Richard Cotton, Chairman
David Sampson, Superintendent

Guysborough County District School Board
Mayor Leonard MacDonald, Chairman
Rev. Bernard MacAdam, Chairman, Finance Committee
John Cameron, Chief Financial Officer

Inverness District School Board
Charles MacDonald, Chairman

Town of Port Hawkesbury
Almon Chisholm, Mayor

Private Citizen

Mrs. Reed Wooby

Aileen Shannon (Richmond County School Board Member)

Sydney
October 8

City of Sydney
Jim Cunningham, Mayor

Northside-Victoria District School Board
Dr. Tom Gaskell, Superintendent

Cape Breton School Board
Doug Peach, Chief Financial Officer

Private Citizen

Judy Campbell

WRITTEN SUBMISSIONS:

Centre Home & School Association
(Lunenburg County District School Board)

Digby District School Board

Municipality of the County of Pictou

Hants West Parents Council
(Hants West District School Board)

Municipality of the County of Queens

Municipality of the County of Colchester

Private Citizen

Roy Darer

Eva Landry

R. S. Harrison

G. S. Pottie

Maurice Millier

Madelaine Lelievre